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A LITTLE
THE WORSE
FOR WEAR
SEND IT TO
PRESCOTTS
for a new lease of life.
'PHONE—DUBLIN
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The Irish Times.

PRICE TWOPENCE. DUBLIN, WEDNESDAY, APRIL 27, 1921. VOL. LXIII. NO.—19,985.

SPECIAL EXTRA

Births, Marriages, and Deaths (which in all cases must be authenticated), 3 lines, 2/6 words, 2/6; each additional line of 7 words, 8d.

BIRTHS.

ARTHURE—April 26, 1921, at Kingston square, Mickelstown, to Mr. and Mrs. R. Arthure, a son.

CRUISE—April 26, 1921, at St. Bride's Home, Leeson st., the wife of R. F. Cruise, Divisional Commissioner, of a son.

JACOB—April 23, 1921, at "Hollinside," Hayston, Clonskeagh, to the wife of A. Maitland Jacob, a son.

KELLY—April 25, 1921, at Malta, to Honor, wife of Major W. D. A. Kelly, R.A.M.C., D.S.O., a son.

MARRIAGES.

AUSTIN and WALROND—April 20, 1921, at St. John the Baptist, Kensington, London, W., by the Rev. A. H. Howe-Bromley, 4167 Kingston, curate son of H. Evans Austin, M.A., LL.D., 27 Middle Temple, Hyde Park, London, W., and of the late T. Kingston Austin, J.P., to Joan Methvold, youngest daughter of Mr. and Mrs. Frank Walrond, Holland rd., Kensington, London, W.

CASHELL and EVANS—April 20, 1921, at Carrickbrack Church, Skerries, by the Rev. J. R. Cashell, Rector, assisted by the Rev. W. B. Jameson, Rector of Donaghmore, Henry Edward, eldest son of Canon and Mrs. Cashell, Hampton st., Balham, to Annie, second daughter of Samuel and Mary Evans, Harbour House, Skerries.

SAUNDERS and CHAPMAN—April 23, 1921, at St. Mary's Church, Prittlewell, Essex, Margaret Reed Saunders, younger daughter of Mr. and Mrs. Saunders, of Southend-on-Sea, to Edward Chapman, youngest son of the late William Chapman, L.D.S., Armagh.

TIGHE and ELLIOTT—April 20, 1921, at St. John's, Sandymount, with Nuptial Mass, by Rev. T. Tighe, Lark Hill House, Coolock, Co. Dublin, eldest son of Mr. and Mrs. Tighe, Lark Hill House, Coolock, Co. Dublin, Charlotte, second daughter of Captain George Elliott, of Liverpool and Dublin.

DEATHS.

BOYLE—Interment of the late Elizabeth Boyle (Lizzie) postponed to 9.30 a.m. to-morrow (Thursday), from Mater Misericordiæ Hospital.

CAMPBELL—April 24, 1921, at Mater Hospital, Alfred Leo, aged 27, son of the late James M. Campbell, Rutland sq., E.I.P.

COLGAN—April 26, 1921, at No. 33 Great Brunswick st. (Wednesday) morning, No flowers.

CRUISE—Logan, daughter of the late Rev. John Cruise, and sister of the late Rev. John Cruise, R.I.P. Funeral to Kilbeck to-morrow (Thursday), from Gardiner pl., Church, after 8 o'clock.

KELLY—April 25, 1921, at 9 Dungar ter., Dalkey, relict of the late John Kelly, Bantreston, late of 10 Beresford ter., Kingstown. Funeral after 9 o'clock Monday this day to Dean's Grange Cemetery.

KELLY—April 27, 1921, at Glencullen, Kilternan, (Wednesday) to Patrick Kelly. Funeral at 4 o'clock to Glencullen Graveyard.

KERANS—April 24, 1921, at his residence, Lodge Cheltenham, saddelly, Thomas Grudge, aged 81, second son of the late Lawrence Kerans, M.D., South Park, Ahascragh.

LALOR—April 26, 1921, at 8 Private Nursing Home, Lalor, late of Rathgar rd., retired Inspector in Glasnevin (County).

LARMOUR—April 25, 1921, at the residence of her son-in-law, 1 de Burgh ter., Dublin, Samuel Larmour, Private.

O'CONNOR—April 25, 1921, at Sir Patrick Dun's, Grand Canal st., pneumonia, James O'Connor, of Bonnerstown (late of 10 Beresford ter., Kingstown), deeply regretted. R.I.P. Funeral from Boatersown Church to-day (Wednesday) at 2 o'clock to Dean's Grange Cemetery.

RALPH—April 24, 1921, at Dublin, Esther Ralph, beloved by her sorrowing husband, children, sisters. Funeral to Mount Jerome (Wednesday), 10 o'Clock. At rest. Ontario st.

ACKNOWLEDGMENT.

Mr James Mulligan (Poolbeg st., Dublin) and family sincere thanks to all kind friends who sympathized with them in their recent and bereavement, and trust they will accept this acknowledgment, as it would be impossible to reply to each one.

IN MEMORIAM.

BENTLEY—In fond and loving memory of our mother, Mrs. Bentley, who departed this life April, 1911. at Matia Mount, Inchicore. "Perfect peace."

GILMORE—In loving memory of George Gilmore, died at his residence, Clonee, Athy, April 29th, 1920.

Dear calls us ! O'er the tumult
Of our life's wild, restless sea,
Day by day unceasing, sounding
Comes its solemn call to me.

HALL—In loving memory of Robert Hall, Long-ford, who died April 27th, 1915. Gone, but not forgotten.
Mattie, Olive, Sidney, Gordon.

LYLAND—In loving memory of C. Hachette Lyland, L.R.C.S.I., died April 27th, 1916.
McLEAN—In sad and ever-loving memory of our darling mother, who entered eternal rest on the 27th of April, 1920. Sadly missed by her loving children.
"With Christ, which is far better."

ANNOUNCEMENTS received late for insertion in this column will be found on Page 4.

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'Phone 379. Dublin
MOTOR AND CARRIAGE ESTABLISHMENT
(Westland Row), Coffins, Hearses, Every Requisite. Economy and Punctuality.

FUNERAL REQUISITES, OF EVERY DESCRIPTION,
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HOUSE Private Mortuary
Wires—Undertaker, Dublin.

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Grafton Street Establishment,
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Telephone—711.
MOTOR FUNERALS SUPPLIED.
MILLER & CO., BRAY.
MOTOR AMBULANCE

DURING COAL SHORTAGE
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FLOWER & McDONALD.
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DEATH TO THE WEEDS.
HOYTE'S CELEBRATED
WEED KILLER,
5 Galls 11/3. 10 Galls. 20/-
and allowed for when returned.
makes 20 Galls. of Solution.
MAKERS:
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part of Ireland and Great Britain—to all persons on Note of Hand. Loans sent by post, without interview. No fees beforehand charges.
THE STANDARD PRIVATE FINANCE COMPANY OF IRELAND, LTD.
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J. C. WALSHE, Secretary.

£5 ADVANCED to FARMERS, TRADERS, PROFESSIONAL GENTLEMEN, in any part of Great Britain and Ireland, £500 on Note of Hand, Privacy Guaranteed. Apply, personally, or by letter, to THE MANAGER, THE COMMERCIAL UNION LOAN AND DISCOUNT CO. (LIMITED), 3 MIDDLE ABBEY STREET, DUBLIN.

LOANS, £10 to £500, promptly, and strictly Private. Privacy guaranteed, to Farmers, Shop Keepers, Doctors, Ladies, Gentlemen, and all respectable applicants, on simple Promissory Note, at low rate of interest. No objection. Repayments arranged to suit borrowers. Reasonable interest. Special quotations for Short Loans. No fee or preliminary expenses unless business actually completed. Apply, personally, or by letter, to
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PRICE TWOPENCE.
MISCELLANEOUS.

PRELIMINARY NOTICE.
In the Goods of
THOMAS MARSHALL, late of 34 Belgrave square, Rathmines, and No. 7 Anglesea street, Dublin, Esquire, Deceased.
All persons having claims against the estate of the above-named Deceased are requested to furnish same, in writing, to the undersigned Solicitors for the Executors of the will of the above Deceased.
EDWARD and GEORGE STAPLETON, Solicitors, 29 Molesworth street, Dublin.

ACCOUNTANCY.—CHANGE OF ADDRESS.—Messrs. W. and R. Hudson and Co., Incorporated Accountants and Public Auditors, have now removed Business to No. 9 Lower O'Connell street, Dublin. Clients are requested to address all communications for the firm accordingly.

W. R. McTAGGART, DECEASED.
PREMISES 42, 45, 44, AND 45 SOUTH KING STREET, IN THE CITY OF DUBLIN.
Tenders will be received, on or before 30th April, 1921, by the undersigned Solicitors, for the Purchase of all the Estate and Interest of the Deceased in the above-named premises, held as to 42 South King street, for the term of 980 years from 1911, at the yearly rent of £20, and as to the premises 43, 44, and 45 King street, held under lease for a term of 250 years from 1906, subject to the yearly rent of £55 0s. 0d. per annum. Frontage 90 feet.
The premises will be sold together with the good-will of the deceased in the trade or business of Automobile Engineer, Garage, Repair Shop, and Motor Agent.
Stock-in-Trade and Spare Parts can be had at a Valuation.
For further particulars apply to
J. H. WALSH and CO., Solicitors, 2 Lower Pembroke quay, Dublin.

TWO GENTLEWOMEN, Protestants, wanted to run House together; two in family; wages, £50 to £40 each. Own sitting-room; central West of Ireland. Reply to "Z 1808, Home," this office.

OFFICE very fine, to Let, best position in O'Farrell, Ltd., 29 Lower Sackville street.

CHEAPEST AND BEST Whirlwind Suction Sweeper; no electricity. Demonstration given. Give it a trial. EXCHANGE BUILDINGS LTD., South King st.

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WHY PAY MORE? The Cheapest and Best Luncheon in Dublin. Three course, 2/-. Splendid Orders, fresh daily.—RED BANK RESTAURANT CO., D'Olier street.

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Agents for DICK'S BALATA BELTING.
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PLATE AND SHEET GLASS
For
Shops, Offices, Residences.

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INSURE AGAINST MALICIOUS DAMAGE
Seizure, Riots, etc., at Lloyds.
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A CHOICE WINE FROM SPAIN.
40/- per dozen nett, carriage paid. Cases extra.
MITCHELL and SON (Wine Merchants), Ltd., 21 Kildare street, Dublin.

RENT COLLECTIONS and Management of Properties undertaken.—James H. North and Co., 110 Grafton street. Established 1829.

A NEW IRISH SERIAL STORY, "Sybil's Adventure," by George A. Birmingham, appears exclusively in the WEEKLY IRISH TIMES. New readers can begin to-day. Price Twopence, at all Newsagents.

WINDOW BLINDS
FRENCH GREY, 3/6 EACH.
CREAM AND ECRU—FROM 3/11 EACH.
Old Blinds Reversed and Repaired at Moderate Charges.
DOCKRELL LIMITED,
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TRINITY STREET (COLLEGE GREEN).
Two minutes from Trinity College.
Oysters
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Chop and Steak Grill.

GARDEN TOOLS, SPADES, FORKS, RAKES, THOMAS HENSHAW and CO., 74 Grafton st. 5 to 12 Christ Church Place. Works, Clonskea.

POPULAR PAPER PATTERNS are illustrated in the Woman's Page of the WEEKLY IRISH TIMES. See To-day's issue, price Twopence, at all Newsagents.

INCOME TAX.—Claims, Super-Tax, Accounts, etc., late Surveyor of Taxes, 74 Grafton street, Dublin.

IF YOU'RE LONELY and seek friends, send stamp for Particulars, Secy., 164 Cambridge rd., Belfast.

DRAWING COMPETITIONS are popular with Irish Students. See the "WEEKLY IRISH TIMES" (Students' Page). On Sale To-day, 1d.

HOUSE REPAIRS.
ALBERT ROBERTS & CO.,
133 LOWER BAGGOT STREET.
DUBLIN.
'Phone 602.

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To all seeking employment four insertions are allowed for price of three.

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WESTMORELAND ST., DUBLIN. 'Phone 62.
BRANCH OFFICES
BELFAST—108 Royal avenue. 'Phone 1787.
CORK—13 Marlborough street. 'Phone 650.
LONDON—89 Fleet st., E.C.4. (Central 4360.

LOST AND FOUND.

FORD Wheel, painted blue. Lost on Saturday between Ellis Bray and Donnybrook.—Z 1778, Wheel, this office.

LOST, Diamond Brooch, small Gold Brooch, 5 four pearls.—D 753, this office.

LOST, on last Saturday, in Dawson st. or Nassau st., Small Bunch of Keys; reward if returned.—J Burke, 10 Edward terrace, Garville avenue, Rathgar.

LOST, Monday afternoon, Gentleman's Gold Watch, on St. Andrew st., south King st., or Dame st. Finder is Notes. Isobel Napier, Ireland, D 755, this office.

LOST, Monday, Brooch, between Lower st., Merrion square, reward given. D 896, this office.

LOST on Monday, in Dublin or Carrigmore, Robin Hood Badge, Finder please communicate with Mrs. Kerr, Rosario, Perrin's Brae, Rockbrook, Rathgar.

LOST, in Messrs. Knowles or Grafton st., Gent's Gold Bracelet, containing letter; finder will please return to address on envelope; reward, if post paid.

£2 REWARD for return of large rough haired coaten mare.

SITUATIONS VACANT.

DISTRICT ASYLUM, BALLINASLOE
TO BUSINESS MEN.

The Joint Committee of Management of above Asylum will, at their meeting to be held on MONDAY, the 2nd day of MAY, 1921, appoint two Gentlemen, to fill positions will be of expensive the material working of the Institution, including the Farm.
The appointments shall probably be for three months in the first instance, but may be made permanent thereafter, and are terminable by a month's notice on either side.
Applications and testimonials as to capacity and experience to be sent to the Chairman before Mar 9th. Applicants shall state salary required per month.
By Order of the Committee,
Signed, JOHN MILLS,
11th April, 1921. Resident Medical Superintendent.

A LADY Clerkess and Cashier Wanted. State age and experience to D 708, this office. C

DUBLIN.

TYRES, PETROL, OILS, ETC., are Stocked at our Showrooms.
JOHN HUTTON & SONS, LTD., 2 Dawson street, Dublin.

THE public are buying Wolseley Cars at the rate of one every 15 minutes. They realise the exceptional value offered.—BOOTH BROS., Upper Sackville street, Dublin.

FORD COMMERCIAL CHASSIS are all subject to a Refund of Import Duty, and £22 in Ton Truck Chassis, £130; Standard Vans, £225; Light Chassis, £190; Standard Vans, £225; immediate delivery from Authorised Dealers for Dublin and County—Autocars Ireland, Ltd., Clanbar st.

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W. B. CRAWFORD, 29 and 30 DAWSON ST.

NEW FORD OR OLD FORD.—The Original Ford Agents are the firm to consult. Every knowledge and motor, and through, and can save you R. W. ARCHER and CO.—'Phone 3976. 53 Lower Mount street, Dublin.

MORRIS-OXFORD, the Light Car de Luxe. Sole Agents—G. A. Brittain, Ltd., Hatch st., Dublin.

DE DION, 12/14 H.P. TOURING CAR, complete, £795; moderate price, moderate power superlative merit. At THOMPSON'S MOTOR CAR CO., LTD., Great Brunswick street, Dublin.

LELAND.—The Lorry for Loads—Ashenhurst, Williams & Co., Ltd., 15 Talbot place, Dublin, THE FIRM FOR LORRIES AND TRACTORS.

A 2 MOTOR CABS for Hire. Cleanest and best WAYTE BROS. LTD., Harry street. 'Phone 2010.

A VALVELESS Pouzauster 16 h.p. Motor Car, fitted with Michelin Tyres and Challenger Rings, Lamps, and Accessories. Practically new and in first-class running order. Will be sold by Auction Tuesday Next, at Burlington House, Burlington road.
JAMES H. NORTH and CO., Auctioneers, 110 GRAFTON STREET.

REOPENING OF "THE WAREHOUSE."—We have pleasure in announcing that an agreeable Settlement of the recent Strike at the Henry Street Warehouse has been arrived at, and the Premises will
RE-OPEN TO-DAY.
In order to effect an immediate clearance of all damaged and out-of-season goods, we have reduced the prices in many cases from 25 per cent. to 50 per cent., and are commencing TO-DAY a great
RE-OPENING SALE.
PLEASE CALL EARLY.
THE HENRY STREET WAREHOUSE COMPANY, LTD., DUBLIN.

MOUNT ANNVILLE HOUSE, Dundrum, the Residence of the late Right Hon. Christopher Palles, Lord Chief Baron; one of the best-known and most attractive residences around Dublin. The entire is in the finest state of upkeep, in most pleasing in plan and architecture, and of particularly good accommodation. For Sale by Private Treaty.—JAMES ADAM and SONS, Agents, 17 Merrion Row.

BALLINEEN, 20 PEMBROKE PARK—Semi-detached, modern, well-built Residence, in beautiful order throughout, ready for immediate occupation. To be Sold by Auction, at the Estate Salerooms, 17 Merrion Row, on Monday, 2nd May, at One o'clock.—JAMES ADAM and SONS, Auctioneers.

VALUATIONS OF FURNITURE, HOUSE Properties, etc., made for Probate and all purposes. James H. North and Co., Valuers, Grafton street.

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SPECIALLY WELL SELECTED
Long experience, and the skill which accompanies it, count for much in selecting a stock of carpets. We can always offer the finest value obtainable in carpets, for that reason
ANDERSON, STANFORD, & RIDGEWAY, Ltd., 28 and 29 GRAFTON STREET.

SITUATIONS CONTINUED.

A REFINED Lady, T.C., about 25, Wanted as Mother's Help for Glengarry, this month; good Highest references.—D 1, this office. C

A CAPABLE, experienced young Lady required to assist in posting and furnish Apply, stating salary (short), experience, and references, to this office. C

A SMART young Girl Wanted immediately to take Shop; state wages, experience, references.—D 747, this office. C

A YOUNG experienced Useful Help Wanted for plain cooking. Family, Rathmines.—Z 1820, Rathmines. C

A SMART Man required, not under 30, for Grocery Shop; one used to sales preferred. State salary, experience, and all particulars to D 927, this office. C

A SERVANT Wanted for Dress Counter, Protestant; also Assistant.—D 891, this office. H

A APPRENTICE Wanted to Drapery Millinery, Protestant, Indoor; Co. Dublin.—D 891, this office. H

A NEW Irish Serial Story, "Sybil's Adventure," by George A. Birmingham, appears exclusively in the WEEKLY IRISH TIMES. New readers can begin to-day. Price Twopence, at all Newsagents.

A WOMAN required for medium trade; must be experienced.—Apply, 3 Upper Ormond quay, Dublin.

A YOUNG Lady (R.C.) wishes position as Lady Companion; good needlewoman; fond of children; Dublin or country.—Z 1815, this office. C

A YOUNG Lady Help Wanted; small family; good home; comfortable; state wages expected.—Z 1844, Help, this office. C

A LADY Bookkeeper Wanted immediately; some experience essential; state salary expected.—D 949, this office. C

A MANAGERESS Wanted, experienced; applicants send copy of testimonials.—Proprietor, Russell Arms, Naas. C

A MILLINER and Saleswoman, practical Lady in charge of trimming preferred.—Z 1820, Milliner, this office. C

A MESSENGER Boy Wanted.—Cambridge, Gordon st.

A MOTHER'S Help Wanted, young; to look after children; to live at; nice accent essential; state country (Wicklow preferred).—Z 1872, Help, this office. C

A PROVISIONS Assistant—Junior Hand Wanted; must have highest references.—D 945, this office. C

A PROTESTANT Lady Cook-General wanted, for Queen's County.—Z 1791, Help, this office. C

A POPULAR Lady Wanted to Manage House in Woman's Page of the WEEKLY IRISH TIMES. See To-day's issue, price Twopence, at all newsagents.

A SMART Sales Girl Wanted, for Jeweller's; some experience; state salary required.—D 939, this office. C

A SHORTHAND-Typist required by city Insurance Office. Apply, giving age, experience, salary required, and references.—D 944, this office. C

A USEFUL Help Wanted immediately; plain cooking; for household (five children); wages £40.—Apply, Mrs. Erection House, Islandbridge; if references to Meredith, Ltd., Kingstown district; state age and wages. C

A WANTED, an experienced young Bookkeeper Maker; must be experienced in Drapery trade; good references; state salary required.—D 929, this office. C

A WANDMAKER Wanted, experienced.—Apply, Mr. Kennedy, Indoor, for country house; state wages expected.—Z 1736, Watchmaker, this office. C

A WOOLLENS and Hosiery Smart Salesman, English, and salary (indoor).—Z 1774, this office. C

A WANTED, Housekeeper for first class Dublin Hotel, Irish Free-State; references; salary expected.—D 931, this office. C

A WANTED, settled Man to take entire charge Fish, cutting repairs; Northern district; state wages.—D 933, this office. C

A WAITRESSES Wanted for large first class Hotel in Dublin; none but young, experienced Waitresses need apply; state age, etc., to D 787, this office. C

A WANTED at once, a first class Man, Cook to Ireland; able to cook for two children; wages £2 10s. per week.—Apply, Mrs. Cooke, 10 Lower Leeson st. C

A WAITRESS Wanted. Apply Mrs. Mills, Office in city, an experienced Clerk. Apply, stating age, salary, etc., to this office. C

A WATCHMAKER Wanted, first class Man to Work on Benches; must be able to Clean and Repair Watches. Apply, stating wages required, to D 1, this office. C

A WANTED, first class Watchmaker and Engraver; must be good at both; Protestant.—Z 1822, Trimmer, this office. C

A WANTED, two Ladies (friends) to do Work of Dressmaking, Millinery, etc.; comfortable home. Apply this office. C

A WANTED, respectable Mother's Help; fond of children; comfortable home; wages £30.—Apply, Mrs. Wright, Grangegorman road, Dublin. C

A WANTED, a capable Mother's Help; fond of children; comfortable home; wages £30. Apply Mrs. Wright, Grangegorman road, Dublin. C

A WANTED, General Clerk; cook, housemaid; state wages expected.—Z 1809, Help, this office. C

A WANTED, General Clerk; conversant with Drapery; state salary required.—D 926, this office. C

A WANTED, first class Seamless Clerk; man with experience; wages expected, and send copies references to H. T. Gallagher, Solicitor, Strabane. C

MEDICAL.

A CHEMIST Assistant desires situation; eight years' experience; Dublin or country; state terms.—D 922, this office. C

A CHEMIST'S Assistant wishes to hear of vacancy.—D 923, this office. C

A DENTIST requires smart Junior or Mechanic; state particulars, etc.—D 717, this office. C

A DENTAL Practice and Residence, Cork City, for Sale; good sound business; well stocked and furnished; thriving and manufacturing centre of; also Workshop, to hear Depot, 59 Great Brunswick st., Dublin. C

A DUBLIN Pharmacy—High class Business required; well educated Youth as Apprentice.—D 861, this office. C

A FOR immediate Sale, old established City Dental Practice. Leading thoroughfare. Apply, accompanied to suit purchaser.—D 887, this office. C

A LADY recommends highly Invalid's or Nurse Attendant; capable, kind in her own relates companion and housekeeper; trustworthy, useful.—D 928, this office. C

A NURSE Attendant, Protestant, disengaged; living out; constant duty, otherwise, afternoon and evening; doctor's reference.—Miss Wilson, 17 Chester st. C

A PROPRIONER Wanted for Maternity Nursing Home, Dublin; one with some hospital experience preferred.—D 945, this office. C

A PHARMACEUTICAL—Experienced Assistant required (a qualified) for Medical Hall.—Z 1878, Chemist, this office. C

A QUALIFIED Chemist disengaged; 5 years' experience; good reference; two years' experience in Dublin.—D 934, this office. C

A REQUIRED, Medicated Officer for Aid Society; state salary, qualifications, testimonials; applications must be later than 30th inst.—Z 1718, Officer, this office. C

A YOUNG Lady, with Pharmaceutical Preliminary, wishes Chemist's; state terms. Apprenticeship.—Z 1734, this office. C

A YOUNG Lady, Protestant, wishes position as Dispenser or Attendant; excellent references.—D 816, this office. C

EMPLOYMENT WANTED.

A ASSISTANT, leaving eight years' experience of Grocery, Provisions, and Bar; capable of taking charge; age 25; first disengaged; first class Assistant; state terms.—Z 1805, this office. C

A CHEMIST'S Assistant, Pharmaceutical Preliminary, Dublin City and Suburbs preferred; state salary.—Z 1792, this office. C

A CHEMIST'S Assistant, Pharmaceutical Preliminary, Dublin City and Suburbs preferred; state salary.—Z 1792, this office. C

A CHEMIST'S Assistant desires position as Assistant; Dublin City and Suburbs preferred; state salary.—Z 1792, this office. C

A YOUNG Lady (R.C.) wishes position as Lady Companion.—C. H., 4 Heytesbury terrace, Kilkenny. C

A YOUNG Lady, Protestant, wishes position as Lady Companion; good needlewoman; fond of children; good references.—D 872, this office. C

B BUILDER'S Foreman, with practical knowledge of Joinery, Bricklaying, Plastering, Slating, and Painting, seeks Position as Foreman or Manager; 20 years' experience; good references.—D 1, this office. C

B CARPENTER seeks situation as Gentleman's Estate; thoroughly reliable; good references. C

B EX-SERGEANT R.I.C. seeks Position as Clerk or Messenger, or any Position of Trust.—D 924, this office. C

B GENERAL Man will Build Brick, Stone Cottages, Repair Roofs, Slating, Plastering, Concreting, Painting, Glazing, Whitewashing.—D 905, this office. C

B GENTLEWOMAN (Protestant) desires Position as Companion Housekeeper; thoroughly capable; highest references; Dublin or country.—Z 1827, Gentlewoman

MOTOR MATTERS, BICYCLES &c.

MOTOR CARS.

CLULEY, CHEVROLET, CALCOTT. 2/4 Seater £450, 4/5 Seater £450. 2/4 Seater £530. Agents—
WALLEN, TRINITY ST. GARAGE, Prompt Delivery. T

A.C. TWO Seater, electric light, hood, screen, perfect, £260.—Woods', Westland Row. T

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BEETON CARS
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ALWAYS IN STOCK.
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11.9 Two Seater MORRIS-COWLEY. £375
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Five Carriages.
Sole Agents:
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PETROL IN BULK.
Buy your Petrol from a Bulk Storage Plant. We believe we have the only one in Dublin devoted exclusively to Private Cars. By using this method you should note a great improvement, in both the quality and quantity of every gallon you buy.
That this method and not will be further impressed with our facilities for handling the business.
G. A. BRITTAIN, LTD.,
Hatch St., Dublin.

CALTHORPE CARS
One Discarded FOUR SEATER, fully equipped. One COUPE, Second-hand.
Apply to see at
KEATING AND LUNDY,
205 GREAT BRUNSWICK ST., DUBLIN.

"SINGER" CARS
REDUCED £135.
New Prices.
COUPE MODEL, £475. Reduction of £135.
TOURING 2/4 SEATER, £395, Reduction of £105.
SPORTING 2-SEATER, £385. Reduction of £115.
ALL ABOVE WITH ELECTRIC LIGHT AND STARTER.
TOURING 2 SEATER (New Model), £350.
SPORTING 2 SEATER (New Model), £340.
SIMILAR TO ABOVE, BUT WITHOUT STARTER.
THE QUALITY AND FINISH REMAINS UNCHANGED.
ORDER NOW FOR EARLY DELIVERY.
CUMMING AND DILLON'S AUTO SERVICE, 4 LOWER ABBEY ST., DUBLIN. F

REPAIRS.
We have the finest Repair Shops in Dublin. Let us quote for Overhauling your Car. Our work is good and the price is right.
HARRY FERGUSON, LTD., 134 LOWER BAGGOT STREET.

IMMEDIATE DELIVERY.
CITROEN CARS (Reduced £100).
38 h.p., 40 m.p.h. Develops 18 h.p. Weight, output 500 Cars This £412.
"The name means success."
4 SEATER TOURING £395. 2 SEATER SPORTS, £395. COUPE, £495. DELIVERY VAN, £525.
CROSSLEY CARS, 25-30 Five Seaters. New price £1,050. Early delivery of the new 19.6. Full particulars from
McENTAGART BROS. (Sole Agents), GARAGE and WORKS, 8a LR. MOUNT ST., DUBLIN. T

LE ZEBRE LIGHT CAR..... £325!
LE ZEBRE LIGHT CAR..... £325!
LE ZEBRE LIGHT CAR..... £325!
DUBLIN MOTOR CO., 25 Stephen's Green. T

FIAT TOURING CARS.
10-15 h.p. FIAT 2 SEATER.
10-15 h.p. FIAT 4 SEATER.
15-20 h.p. FIAT 4 SEATER.
Also 1 DE LUXE.
1 TON COMMERCIAL CHASSIS.
PETROL UNITS NOW STOCKED.
HARRY WAYTE, LTD., PORTOBELLO.
'Phone, 2368.

ANY reasonable offer accepted, unused, guaranteed Trojan; famous make, cost £710; finished maroon; 21 h.p. D

ALLDAYS Light Car, small four cooler, 9 h.p.; excellent condition, fully equipped, £130; must sell.—D 807, this office.

FORD Touring Car (box seat), 1920 model, condition new, for sale, what offers)—Box C 9091, Dorset Street Corporation Headquarters, Dublin. C

FOR Sale, 1920 Ford Car, in perfect condition, fitted with Dunlop tyres; £190. Can be seen at Murdoch Motor Engineering Co.

FOR Sale, Rover Car, 2-3 Seater, with dicker, twin cylinder, Bosch magneto, Zenith, 12-14 h.p., new cover; Pioneer Motor Bike, 3½ Combination, Bosch magneto, P.M.G. carbine, many spares, Chatham Street, Dublin, this office.

FOR Trade, Ring up 4441.—Louis J. Lennass and Co., Smithfield.

FOR Sale, 1916 Ford Touring Car, detachable wheels, new tyres, new tube.—O'Neill, 43 Lower Pembroke st. D

JOWETT is the only light car giving 50 miles per gallon. £377 50 complete; immediate delivery. Write for demonstration, Gresham, Great Brunswick st. X

MOTOR VEHICLE INSURANCE.
Apply for Prospectus to
FRANK GIBSON (LEO) & Co., LTD., 30 ANGLESEA ST., DUBLIN. X

CHAUFFEURS, MECHANICS, &c.

WANTED.

IMMEDIATELY, as Chauffeur Groom Gardener, a young, active, settled country Man, single; indoor to assist housework and scrubbing; country Inn near Dublin; wages £65 monthly.—Z 1830, Chauffeur," this office. D

WANTED, Mechanic Chauffeur, able to do all repairs and drive Maxwell, late; age about 24, Protestant, ex-service man; country. Apply immediate to Mechanic," this office.

MOTOR CARS CONTINUED.

STUDEBAKER Four Seater, perfect order, electric lighting, etc.; £350.—Z 1831, Motor," this office.

1920 FORD Five Seater 4cr Sale; any trial.—30 Upper Abbey st.

1921 G.W.K. Unable to take delivery, will accept best offer.—Z 1805, Motor," this office. X

1920 CALTHORPE, little used, perfect; cheap to immediate purchaser.—Z 1901, Calthorpe," this office.

1920 FORD 5 Seater, self starter, electric light, spare wheel, new Dunlop Magnum tyres, and other accessories. Seen at 4 Upper O'Connell street, Dublin.

£70—ROVER, bargain, two seater, 35 miles to gallon.—5 Gardiner's Row. F

WANTED.

A GOOD English Two-Seater required, moderate price; must be seen in Dublin.—D 950, this office.

MOTOR CYCLES.

"A1."—WAYTE Bros., Ltd., Lower st. (established 1880), Merchants, Irish agents for Douglas, Triumph and Rover; stock—Sunbeam, Sparkbrook, Hughes-Dartmoor, Spa Carriage, Scarborough, Allon, New Imperial Sep., etc. Secondhand Machines, all makes, very cheap to clear.

A.J.S., TRIUMPH, ROVER, O.K. CLYNO. Agents:
WALLEN, TRINITY ST. GARAGE. Prompt Delivery. T

ASTOUNDING Value—B.S.A. Twin Combination, £175; Singlo, £160.—Wyde Westland Row. T

ADVANCES on Motor Bikes, Cars, Jessels—German, new garage, Wandsworth st. opposite Four Courts.

ARIEL, 1920, £78; Royal Enfield, 1920, £90; James, 1920, £55; Baby Triumph, £46; B.S.A. Combination, £70; Bradbury Combination, £46; Douglas, £48; Indian, £45; Imperial, £40. 17 Main st. particulars.—DFF, 1919 Stephen's Green.

A.J.S., 6 h.p. 1913, Motor," this office.

DOUGLAS 2½ h.p., perfect order, 2 speed; bargain, £28.—11 94, this office.

FOR Sale, Indian Combination, 7-9, 1916 Model, in splendid order, very little used; any trial given.—Z 1729, Motor," this office.

FOR Sale, practically new 8 h.p. Sunbeam Combination, 11 874, this office.

FOR Sale, Secondhand Scott Motor Cycle, 31 horse power, Sidecar; The Henderson, only used few times, £140.—Z 1606, Motor," this office.

LARGE Coachbuilt Side Car (Frankenette), leaf spring front and rear, four panel, quickly detachable fittings, capacious locker, windscreen fittings, excellent condition; Wicker Body, good condition, for Sale cheap. Inquire, E.S.M.C., Collon, Drogheda. C

2¼ H.P. Ivy Motor Cycle, 1920 Model, in new only four months, £65, bargain.—Martin's Garage, Ballinasloe.

2¼ HOT 3rd July, 1920, two speed, free engine, as new, complete, with Lucas horn and lamp. Seen any time 5 Charlemont Place. C

2½ H.P. DOUGLAS Military Model 20, 3 speed gear, stand new.—Z 1605, Douglas," this office. X

4½ h.p. B.S.A. Motor Combination for Sale, almost new; also one similar 1916, not much used, 9 h.p. Motor Cycle. All cheap and seen at 4 Upper O'Connell street, Dublin.

6 A.J.S. Combination, 1916, also 3½ Rudge Multi 53 Harcourt st. D

1918 SUNBEAM Combination, 8 h.p., perfect condition, best offer over £110. On view, Burney Bros., Great Brunswick st.

£10—CIGAR shaped Cane Sidecar, splendid condition, suit light weight. Seen at Burney Bros., Great Brunswick st.

WANTED.

WANTED, 3½ Triumph or Rover and Sidecar; state price and where seen.—D 904, this office.

WANTED, 7/9 Combination in Exchange Two Seater 10/12 Simplex Sporting Car; Sell £130.—D 758, this office.

LORRIES, VANS; MOTOR & STEAM HAULAGE.

ALWAYS AT THE TOP.
KARRIER 30 h.p. MOTOR LORRIES and you are invited to inspect the new 1921 Model with electric lighting, etc.
MOTOR HIRAGE AND SALES CO., LTD., 190 Great Brunswick street, Dublin. 'Phone, 2055.

WANTED.

WANTED, Ford 7-cwt. Truck, open body—Owenstown, Co. Dublin.

BODIES.

PLATFORM Bodies for the Ford on Ton Chassis either fitted or sent flat.—The City Wheel Works, Ltd., Great Brunswick st. T

ACCESSORIES, TYRES, ETC.

BOSCH Magnetos, guaranteed genuine and brand new; limited number only in stock.—The Irish Motor and Engineering Company, Ltd., 67 Great Brunswick st. D

HOUDAILLE Shock Absorbers, condition as new; 1914 Model, "this office.

STANDARD and One Groove Steel Wheels in stock.—City Wheel Works, Ltd., Gt. Brunswick st. T

BICYCLES.

A1 SUNBEAM can now be supplied from stock; also other makes; Sunbeam Agency, 5 Upper Ormond quay; terms from £8 3s. Juvenile, £9; numerous Secondhand Machines from £5.—Wayte Bros., Lower Sheriff st., Phone, 2010.

AGENCY of Secondhand Cycles in stock from £5; A New Machines from £10 to £15.—Ingram, 122 Great Brunswick st. Green.

BUY the Best—Cycles and Motor Cycles with all the latest improvements. 1921 Models now on view. Inspection invited.—Hughes and Stevenson, Rudge-Whitworth, Ltd., 1 Stephen's Green. D

B.S.A. Cycles—All New Models in Stock. Agents, H. Wood and Co., Gardiner's Place, Gardiner's Row.

BICYCLES £4 17.6, made by B.S.A., and other best makers, little used, perfect order, guaranteed sound; Agency Wanted; liberal discounts; send for number list; guarantee £4 17.6, and trade card; Secretary, Rathvilly Horse Cycle Co., Ltd., 254 Gray's Inn road, London, W.C.1.

CYCLE Repairs—Try A. Wood and Co., Chatham st., Harcourt road, Dublin.

RALEIGHS, Fisons, Enfields, Humbers, large stock, new and second hand; Raleigh Agency, Chatham st., condition of Guarantee.

RALEIGH, 1919, cream, tyres, lamps, etc., in good condition, present price £25, bell £15 extra.—D 895, this office.

SINGER CYCLES. ALSO GOOD CYCLES. BUY ONE CUMMING AND DILLON, 4 LOWER ABBEY ST., DUBLIN. A

20 OLD and New Cycles to Sell cheap.—Railway Lost Property, 53 Lower Sackville st., Dublin. T

WANTED.

WANTED, Lady's Bicycle, 26in. frame daily 6½ to 7 in front; strong and in good condition.—Z 1867, Bicycle," this office.

CHAUFFEURS CONTINUED.

DISENGAGED.

EXPERIENCED Motor Mechanic and Turner desires position; excellent references.—D 827, this office.

EXPERIENCED Motor Mechanic, single, life situation preferred; highly recommended; single, life situation preferred; highly recommended; single, life situation preferred; highly recommended;

When you buy EVAPORATED MILK
GET THE BEST—
NESTLÉ'S
Cash Price 11½d. per 1-lb. net tin.
PUREST; SAFEST; RICHEST; BEST.
SEE NESTLÉ'S NAME ON THE LABEL

A Pure Free-Lathering Soap
DIXON'S 'FAVOURITE' SOAP.
IN TABLETS.
Is the best for all Household Purposes.
Made in Dublin.

China Tea Sets,
21 Pieces, 20/-.
In Art Colours, Gilt.

BOOTH'S
CHINA WAREHOUSE
63 MID. ABBEY ST., DUBLIN

THIS MAN SMOKES PAYLAND MIXTURE

MILK ADULTERATION.

COUNTY WICKLOW VENDORS FINED.

At the Southern Police Court, Dublin, yesterday, Mr. Cooper, K.C., John Gleeson, Merchant House, Ballymore, County Wicklow, was fined £5 and costs, and 10 per cent. added on account of 6.7 per cent. of fat, and 10 per cent. added on account of 6.7 per cent. of solids not fat respectively, for selling milk on January 21st, the property of the Corporation, and Mr. E. H. Burne, defended.

Inspector Egan stated that he had taken a sample of defendant's milk on January 21st, and on analysis it was found to be deficient of solids not fat.

Witness stated that four cows were milked by defendant and his son. It was put through a separator, and while witness was present defendant saw it off at the door, and while witness was present defendant, in the course of his examination, stated that there was no adulteration.

The milk was delivered as it came from the cows.

Mr. Cooper stated that the samples taken from defendant's milk on January 21st, and on Tuesday morning, May 8.

ROYAL DUBLIN.—Ball Cups.—Second Round.—Treacy and Milne beat Cregg and Purser, 3 and 2; Thompson and Mills beat Cregg and Purser, 3 and 2; Babington and Scally beat Connell and McClelland, 2 up; Babington and Ardagh beat Bally and Moffatt, 6 and 5; Stanley and Ardagh beat Werner, 4 and 3; Wilson, jr., 19th; Johnson and Werner, 4 and 3; Scally beat Milne and Treacy, 3 and 2; Babington and Scally beat Johnson and Werner, 1 up; Stanley and Ardagh beat Johnson and Werner, 2 up; and 1, Finals.—Babington (plus 1) and Ardagh (14), Scally (3), beat G. Stanley (14) and J. Ardagh (14), 2 up.

HERMITAGE.—Result upon mixed foursomes:—D. Kenan and Mrs. Messervy, 1 up; J. S. Scott and Miss Bingham, 4 up; A. P. Hughes and Miss Cramer, 3 up; J. Macken and Miss Sullivan, 2 up; J. Conan and Mrs. Morant, 2 up; J. J. McGowan and Mrs. Barry, 1 up; D. Brideman and Miss Tierney, 1 up.

CLONTARF.—Ladies.—The annual general meeting was held on Friday. The following officers and committee were elected for 1921-2:—Captain, Mrs. R. B. Milne, Hon. secretary, Mrs. Bailey; Hon. committee, Mrs. Dunscith, Mrs. Gilpin, Mrs. McFerran, Mrs. White, Mrs. Bingham, Mrs. Byrne, Mrs. Carey and Mrs. Place. Result of nine-hole sweep—Mrs. Carey (27), 45; Mrs. Milne (18), 45; Mrs. Webb (27), 45; (27), 45; Mrs. Green (26), 44.

CASTLE.—Bogey competition, 23rd inst.—Class 1.—R. S. Wayland, all square; R. Beattie, 1 down; 2.—R. S. Wayland, all square; H. S. Geoghegan, 2 down. H. T. Young, 2 down. H. S. Geoghegan, 3 down; Class II.—C. McAlister, 2 down; S. Garrett, 4 down. Saturday, 30th April—Foursomes; sweepstakes. LADIES.—Stroke competition for prizes presented by Miss Furlong.—Prize for handicaps below 20—Miss Livingston (13), 79. Prize for handicaps over 20—Mrs. Loughan (33), 79; tied for second and third prizes—Mrs. Retiall (24), 82, Miss Bonnar (20), 85.

CO. LOUTH (BALTRAY).—To-morrow—Open mixed foursomes against bogey. Choose own partners. Draws for opponents 2 to 4 p.m.

BOXING.

IRELAND v. SCOTLAND.

The following boxers have been selected to represent Scotland in the amateur match against Ireland at Edinburgh on April 30th:—Flyweight—W. Cuthbertson (amateur champion). Bantamweight—Harbison. Featherweight—Peters. Lightweight—A. Ireland. Welterweight—R. Lees. Light-heavyweight—J. Johnstone. Heavyweight—R. Robertson.

FOOTBALL.

RUGBY.

OLD BELVEDERE R.F.C.—The annual general meeting will be held on Friday, 29th April, at Belvedere College, Denmark street, at 8.30 p.m. sharp. A full and punctual attendance of all members urgently requested.

SWIMMING.

MR. A. S. MORRIS.

Mr. A. S. Morris, formerly a member of the Pembroke Club, has been unanimously appointed by the South African Rugby Union to accompany the Springbok team as trainer and masseur to Australia and New Zealand in their coming tour. Mr. Morris, who is the superintendent of Corporation Baths, Cape Town, was a few years ago presented by the Mayor of the City of Cape Town with the bronze medal and certificate of the Royal Humane Society for a daring and successful rescue of life during a storm in the South Atlantic.

DOMESTIC GAS APPLIANCES.

LECTURES IN DUBLIN.

A great deal has been written from time to time concerning American labour-saving devices and the simplification of the housewife's culinary tasks, but, judging by the interesting demonstrations taking place this week in the showrooms of the Alliance and Dublin Consumers' Gas Company, O'Connell street, the Old World is by no means outpaced, and is taking a practical part in the evolution of domestic problems.

"Richmond" cooker, generally recognised as one of the most satisfactory gas stoves for kitchen requirements, is used for the demonstration, and its merits and capabilities are fully explained by a lady lecturer, who cooks an entire meal on the stove, providing a different menu on each occasion. The points urged by the lecturer in favour of cooking by gas were: Economy in cost, saving of time, economy in materials (less weight being lost by roasting by gas than by coal-heated stoves), and the absence of dirt, dust, and smoke. It was stated that if a house rented at £60 a year was fitted with a gas cooking, lighting, bath, and room heating appliances, a saving equal to the entire rent would be effected. The plea of extravagance in the use of gas by domestic servants was met by the explanation that new stop-cocks are to be had for regulating the supply, or a simpler method to which resort can be had is to remove one or more burners when not actually needed. An attachable boiler was one of the new devices shown, and several improvements were pointed out. Large and interested audiences attended the demonstration, and owners or intending purchasers of gas cookers should make a point of attending the lectures, which are delivered daily at 11 a.m. and 3.30 p.m.

GREYSTONES TRAIN SERVICE AMENDMENTS.

The Dublin and South-Eastern Railway Company announces elsewhere in our columns that the 2.45 p.m. train from Westland row will proceed to Greystones (except on Saturdays, and that a train will leave Greystones for Westland row at 3.50 p.m. These arrangements come into force to-day.

On Saturdays the 1.45 p.m. train from Westland row will proceed to Greystones.

FROM THE LONDON GAZETTE.

WAR OFFICE, 25th April, 1921.

REGULAR FORCES.—R. Ir. Fus.—The undermentioned Lts. to be Capts., 14th March, 1921:—J. Low, M.C.; G. F. Gough. Midd'x.—Lt. R.C. Hartland-Rowe to be Capt., 1st January, 1921. Tidy (W. Overton) Regt.—Lt. Bennan seconded. Leinster Regt.—Lt. Tidy (W. Overton) Regt.—Lt. Br

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
MATINEE TO-DAY AT 2.30.
TO-NIGHT AT 7. TERMINATING AT 9.
MR. CHARLES HAWTREY'S
FAMOUS FARCICAL COMEDY,
THE PRIVATE SECRETARY
Percy Crawford as the Rev. Robert Spalding.
USUAL MATINEE SATURDAY, 2.30.
Next Week—The Successful Musical Comedy,
"YES UNCLE."

EMPIRE THEATRE.
CONTINUOUS PERFORMANCE.
THE SUPER-FILM,
"CARNIVAL,"
"A Triumph of Cinematography."
At 3, 5, and 7 o'clock.
SIGNOR CAPPELLI,
Eminent Tenor,
AND VARIETY CO.

ABBEY THEATRE.
LAST WEEK OF SEASON.
To-morrow (Thursday), April 28th, at 7.15,
THE MINERAL WORKERS, by William Boyle.
Friday, April 29th, at 7.15,
THE WHITEHEADED BOY, by Lennox Robinson.
Saturday, April 30th, at 7.15 (Matinée 2.30),
THE LORD MAYOR, by Edward McNulty.
Booking at Theatre : 'Phone : 3268.

QUEEN'S THEATRE.
5 to 9. CONTINUOUS. 5 to 9.
MITCHELL LEWIS in the Powerful Drama,
"CALIBRE .38."
First Time in Dublin.
Full Programme Comedies, Travel, etc.
ALL STAR VARIETIES.
SPECIAL PROGRAMME SUNDAYS, 3 to 9.

PILLAR PICTURE HOUSE.
"THE MILLION DOLLAR DOLLIES,"
Starring
The Famous DOLLY SISTERS,
America's Most Popular Dancers,
in the NOVELITY FEATURE.
FIRST TIME TO DUBLIN.

THE CARLTON.
TO-MORROW
NAZIMOVA
In "THE BRAT."

ALEXANDRA COLLEGE.
MARGARET STOKES LECTURE,
E. C. R. ARMSTRONG, F.S.A., on "THE EVOLUTION OF THE IRISH PEN-ANNULAR BROOCH," TO-DAY (WEDNESDAY), at 4 p.m.
ADMISSION—1/-. Ticket for Three Lectures—2/6.

ABERDEEN HALL.
TO-DAY AT 3 O'CLOCK,
HUBERT ROONEY'S RECITAL,
Assisted by
RHODA COGHILL.
Tickets, 4/- and 2/-, at door or at Piggott's.

ROYAL HIBERNIAN ACADEMY.
ANNUAL EXHIBITION OF PAINTING, SCULPTURE, and ARCHITECTURE.
OPEN DAILY, 10 a.m. to 6 p.m.
At Metropolitan School of Art, Kildare street.
Admission 1/-; Season Tickets, 5/-.

BONNE BOUCHE,
51 DAWSON STREET.
OPEN FROM 10.30 FOR
EARLY COFFEE,
ICES,
AMERICAN SUNDAES,
AND
AMERICAN ICE CREAM SODAS.

RAILWAYS.

DUBLIN AND SOUTH-EASTERN RAILWAY.
GREYSTONES TRAIN SERVICE.
Commencing WEDNESDAY, 27th instant, the 9.45 p.m. Train from Westland row will proceed to Greystones, except on Saturdays, and will return from Greystones to Dublin at 5.30 p.m.
The 4.0 p.m. Train from Bray to Westland row, will be altered to leave at 4.6 p.m.
On Saturdays the 1.45 p.m. Train from Westland row will proceed to Greystones.
M. J. MAGUIRE General Manager.
Westland row, 26/4/21.

SHIPPING.

BRITISH & IRISH S.P. CO, LD
Sailings from 27 Sir John Rogerson's quay.
LONDON (DIRECT).
DUBLIN TO PLYMOUTH ONLY.
LIVERPOOL.
Passenger, Cargo, & Live Stock from North Wall. From Sir John Rogerson's quay thrice weekly. Cargo only.
MANCHESTER.
CARGO SAILINGS TWICE WEEKLY.
Goods and Passengers carried subject to Conditions specified in the Company's Sailing Bills.
27 SIR JOHN ROGERSON'S QUAY, DUBLIN.
Tel. 4921. Teleg.—"Ladyship."

DUBLIN & SOUTH WALES STEAMERS.
Regular Service of GENERAL CARGO Steamers between
DUBLIN, SWANSEA, and CARDIFF.
Dublin to Swansea and Cardiff every Monday.
Swansea to Dublin ,, Tuesday.
Cardiff to Dublin ,, Saturday.
Also Regular Service between
LIVERPOOL, BIRKENHEAD, & SOUTH WALES.
For rates and further information apply to
MICHAEL MURPHY, LTD.
3 Beresford place, DUBLIN; South Docks, SWANSEA; 9 Bute Crescent, CARDIFF; 8 Strand St., LIVERPOOL.

COMMONWEALTH GOVERNMENT LINE.
FORTNIGHTLY CARGO SERVICE TO AUSTRALIA.

For	Steamer.	From
Fremantle Perth	†CARINA (8,500 tons)	(Antwerp Apr 30; Middlesbro' May 10; Hull May 14; London May 21.
Adelaide Melbourne	(Antwerp May 15; Newport and/or Avonmouth May 21;
Sydney Brisbane	(Liverpool May 28; Glasgow June 4.

*Also calling at Hobart and Newcastle, N.S.W., if inducement offers.

Adelaide Melbourne Hobart Sydney	†BOORAL (6,840 tons)	(Glasgow May 7.
	†AUSTRAL FORD (7,250 tons)	(Antwerp May 31; Hull June 4; Middlesbro' June 8; London June 18.
	†BOORARA (10,575 tons)	Newport and/or Avonmouth June 10; Liverpool June 25; Glasgow July 2.

†Also calling at Fremantle and Newcastle, N.S.W., if inducement offers.
Ss. BOORAL will also call at Launceston.
For particulars apply—
LEOPOLD WALFORD TRANSPORTS, LTD., 41 Donegall quay, BELFAST.
Or to Turner Davidson and Co., Ltd., 41 St. Mary Axe, London, E.C.3.

ELLERMAN'S
CITY AND HALL LINES
JOINT SERVICE OF
FAST PASSENGER STEAMERS
LIVERPOOL TO
EGYPT AND INDIA.

Steamer.	Tons	Sailing.	Destination.
City of Cairo	7,882	Apr. 30	Bombay & Karachi
City of Calcutta	7,678	May 7	Colombo & Calcutta
City of Manchester	5,551	May 17	Colombo & Calcutta
City of Exeter	9,397	May 28	Bombay & Karachi
City of Baroda	9,031	June 7	Bombay & Karachi

All Sailings subject to alteration or cancellation without notice.
Cabins with electric fans, Marconi Wireless, First and Second Saloon.
APPLY TO—Hall Line, Ltd., 9-11 Fenchurch avenue, E.C.3; Montgomerie and Workman (1920), Ltd., 36 Gracechurch street, E.C.3; Ellerman's City Line Agency or Hall Line, Ltd., 22 Water street, Liverpool; or to Geo. Smith and Sons, Glasgow.

"ANCHOR" LINE.
LONDONDERRY TO NEW YORK (DIRECT).
PASSENGER EXPRESS SERVICE.

Algeria	Thursday, April 28
Columbia	Saturday, May 7
Albania	Wednesday, May 18
Assyria	Saturday, May 28

Apply to Local Agents, or to 20 Foyle street, Londonderry.

BIBBY LINE.
FAST TWIN-SCREW MAIL AND PASSENGER STEAMERS.
MARSEILLES, EGYPT.
CEYLON, BURMAH, & SOUTHERN INDIA.
Liverpool to Marseilles, Port Said, Colombo, and Rangoon.
BIBBY BROS. and CO., 26 Chapel street, Liverpool; or 10-11 Mincing Lane, London, E.C.3.

U.S. MAIL STEAMSHIP COMPANY INC.
LONDON TO NEW YORK.
INTENDED SAILINGS.

Ss. PANHANDLE STATE	May 5	June 9
Ss. OLD NORTH STATE	May 19	June 23

Particulars, Fares, etc., from
LIMERICK STEAMSHIP CO., LTD., LIMERICK. Tel. 15. Passenger Steamships Limerick or from Limerick Steamship Co.'s offices at Tralee, Galway, Ballina, or Waterford.

MALTA & EGYPT.
SS. CITY OF PALERMO (6,000 tons)
SAILING FROM LIVERPOOL 13th MAY.
EXCELLENT PASSENGER ACCOMMODATION.
Apply THE ELLERMAN LINES, LTD., 22 Water street, Liverpool.

PUBLIC AMUSEMENTS.

THEATRE ROYAL.
5.30 TWICE NIGHTLY 7.20
ELIDA MORRIS. | STAGPOOLE & SPIER.
SUPPORTED BY ALL-STAR VARIETY CO.
WINTER GARDENS.
Vocalist This Week—Mr. J. R. MORGAN.

KINGSTOWN PAVILION.
LAST DAY OF
NAZIMOVA in "THE BRAT."
Her Greatest Yet! At 5.25, 6.50, 7.40.
TO-MORROW
CONSTANCE TALMADGE in "TWO WEEKS."

LA SCALA THEATRE.
CONTINUOUS, 2.30 to 9. CONTINUOUS.
First Time in Dublin.
NORMA TALMADGE
In a Great Gripping Story,
"THE BRANDED WOMAN."
COMEDIES, TRAVEL, ETC.
ORCHESTRA.
MONDAY NEXT.
The Most Sensational Film of the Year.
THE MIRACLE MAN.
DANCE TO-DAY, 4 to 7 p.m.
Mr. W. A. MANAHAN'S BAND.
'Phone 1813 for Tables.
T. LEGGETT BYRNE, 87 Adelaide road.

PUBLIC NOTICES.

DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION FOR IRELAND.

SCIENCE & TECHNOLOGICAL SCHOLARSHIPS.

Five Scholarships and five Teachership-in-Training, tenable at the Royal College of Science, Dublin, are offered for competition among Students of Science and Technology.

The Examination for these Scholarships will be held at various approved centres during the week beginning on Monday, the 27th June, 1921, the last date for applying for admission (on Form S.34, being the 30th April.

For further particulars, and copies of Forms S.34, apply to the Secretary, Department of Agriculture and Technical Instruction, Upper Merrion street, Dublin. Envelopes should be marked "Sc. and Tech. Schps. '21."

DUBLIN SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS.
INCORPORATED.

THE ANNUAL GENERAL MEETING
OF THE SOCIETY WILL BE HELD ON FRIDAY, 29th APRIL, 1921, at 4 p.m., In the MOLESWORTH HALL.
Members, Subscribers, and the Public are invited to attend.
(By Order)
C. E. GRAHAME-HARVEY, Secretary.

THE ANNUAL SALE
IN AID OF THE CENTRAL FUNDS OF THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION FOR IRELAND
Will (D.V.) be held on FRIDAY, APRIL 29th, At the CENTRAL OFFICES, 53 UPPER MOUNT STREET.
SPECIAL STALLS:
EGGS, Cakes, Country Produce, Bags and Baskets, Utility Dress, Soap, Dolls, etc.
Luncheons and Teas will be provided.
Open from 12 to 5.30 o'clock.
ADMISSION 6d.

RICHMOND NATIONAL INSTITUTION FOR THE BLIND,
41 UPPER SACKVILLE STREET.
THE ANNUAL GENERAL MEETING
OF MEMBERS WILL BE HELD HERE ON MONDAY, 2nd MAY, at 5.15 p.m.
CHARLES DICKINSON, Secretary.

THE NATIONAL BANK, LIMITED.
A BRANCH of this BANK will be OPENED at
BALLYSHANNON,
on MONDAY, 2nd MAY, 1921, under the Management of Mr. J. F. DILLON.
By Order of the Board,
J. J. O'CONNELL, General Manager.
College Green, Dublin, 27th April, 1921.

CONTRACTS.

CORPORATION OF DUBLIN.
CONTRACTS FOR SUPPLIES OF PROVISIONS, SPIRITS, FISH, CHICKENS AND BEEF AND MUTTON.

The Corporation of Dublin is prepared to receive Tenders for the Supply of the undermentioned and other General Provisions to the Corporation Sanatorium, Crooksling, Rathfarnham, Co. Dublin; and the Tuberculosis Hospital, Pigeon House road, Ringsend, for the period of three calender months, from the 1st May, 1921:—
(1) Bacon Hams, Bread, Butter, Eggs, Cheese, Flour, Meal, Tea, Sugar, Vegetables, Fruit, Whiskey, and Minerals.
(2) Fish and Chickens.
(3) Beef and Mutton.
Forms of Tender, Specifications, and Conditions of Contract may be obtained at the Offices of the Town Clerk, Dublin, on payment of 1/- for each Form, and 6d. for each duplicate copy of same.
No Tender will be considered unless it is submitted on the printed form of Tender, nor will any Tender in which any alteration of the form has been made be considered. All Tenders must bear the genuine signature of the Tenderer, and also those of his sureties.
Tenders must be enclosed in a sealed envelope, addressed to "The Chairman, Supplies Committee, Exchange Buildings, 1 Lord Edward street, Dublin," and must be delivered at the Town Clerk's Office, Exchange Buildings, 1 Lord Edward street, not later than 12 o'clock noon on Monday, May 9th, 1921.
By Order,
JOHN J. MURPHY,
Town Clerk.
Exchange Buildings, Lord Edward street, Dublin.

LEGAL NOTICES.

In the Goods of
KATHLEEN RONAN, Deceased.
Pursuant to the 22nd and 23rd Vic., Cap. 35, entitled "An Act further to amend the Law of Property and to Relieve Trustees." Notice is hereby given that all persons claiming to be Creditors or to have any claim or demands upon or affecting the Estate of the said Kathleen Ronan, late of French Gardens, Dunmanah, Crumlin, County Dublin, who died on the 28th day of February, 1921, are hereby required to furnish the particulars in writing of such claims or demands, on or before the 23rd day of May, 1921, to the undersigned Solicitors for Patrick Ronan, to whom Letters of Administration were, on the 4th day of April, 1921, granted forth of the Principal Registry of the Irish Division (Probate) of His Majesty's High Court of Justice, Ireland. And notice is hereby further given that after the said 23rd day of May, 1921, the said Administrator will distribute the assets of the said deceased according to the claims of the parties interested, having regard only to the claims and demands of which they shall then have had notice.
Dated 23rd day of April, 1921.
WELDON and CO., Solicitors for said Patrick Ronan, 40 North Great George's street, Dublin.

In the Goods of
PATRICK LEE, Deceased.
Pursuant to the 22nd and 23rd Vic., Cap. 35, entitled "An Act further to amend the Law of Property and to Relieve Trustees." Notice is hereby given that all persons claiming to be Creditors or to have any claims or demands upon or affecting the Estate of the said Patrick Lee, late of Calverstown, Kilcullen, County Kildare, who died on the 24th day of January, 1921, are hereby required to furnish the particulars in writing of such claims or demands, on or before the 25th day of May, 1921, to the undersigned Solicitors for James Lee and John Buckingham, the Executors, to whom Probate of the Will was, on the 23rd day of April, 1921, granted forth of the Principal Registry of the King's Bench Division (Probate) of His Majesty's High Court of Justice, Ireland. And Notice is hereby further given that after the said 25th day of May, 1921, the said Executors will distribute the assets of the said deceased according to the rights of the parties interested, having regard only to the claims and demands of which they shall then have had notice.
Dated 25th day of April, 1921.
MAXWELL and CO., Solicitors for said Executors, 40 North Great George's street, Dublin.

SEA TRIPS, &C.

NORWAY. PLEASURE CRUISES,
VISITING FINEST FJORDS
By ORIENT LINE.
by ss. "ORMUZ," 14,167 tons.
Sailings—18th June; 2nd, 16th, and 30th July; 13th and 27th August.
13 DAYS for 25 GUINEAS and upwards.
SINGLE-BERTH CABINS. CABINS DE LUXE.
Managers—ANDERSON, GREEN & Co., Ltd. Head Office: 5 Fenchurch Avenue, E.C. 3. Branch Offices: 14 Cockspur street, S.W.1. No. 1 Australia House, Strand.

£9 BRUGES, YPRES, 7 days' hotel, £14 14s. RAIL and MOTOR TOUR. SIXTEEN-DAY MONTREUX TOURS. Short sea route. Also Tours ITALIAN LAKES, ROME, FLORENCE, VENICE, NAPLES, LUCERNE, GRINDELWALD, FERNAY, GUERNSEY, ENGADINE. Touring Guild, Memorial Hall, Farringdon st., London, E.C.; also Hewett's Travel Agency, D'Olier st., Dublin.

ADVERTISEMENTS.

The following is the order of advertisements in to-day's Issue Table:—

First Page.	Fourth Page.
Births, Marriages, and Deaths.	Amusements. Railways. Shipping. Public Notices. Legal Notices.
Hotels. Horses. Land and Forest. Situations Vacant and Wanted.	Second Page. Prospectuses. Fourth Page. Auctions. Houses and Lands. Dogs for Sale & Wanted. Miscellaneous.
Medical.	Schools. Situations in Lst and Wanted. Business Premises. Houses to Let & Wanted. Apartments. Seaside and Country. Miscellaneous.
Second Page. Cycles and Motor Cars. Specific Articles for Sale and Wanted.	
Garden &c. Poultry, Eggs, Dairy, &c. Furniture & Household. Wines and Spirits. Irons for sale & Wanted. Horses, &c.	

J. W. ELVERY & CO., LTD.
GENTLEMEN'S WATERPROOF AND RAINPROOF COATS.
FISHING WADERS.
SHOES, BROGUES, Etc.
CART AND RICK COVERS.
RUBBER MATS, Etc.
ELEPHANT HOUSE,
45 & 46 LR. SACKVILLE ST., 76 MID. ABBEY STREET, 34 NASSAU STREET, 65 DAWSON STREET, } DUBLIN.
ALSO AT CORK AND LONDON.

By Special Appointment.
EDMOND JOHNSON, LTD.
ENGAGEMENT RINGS,
WEDDING PRESENTS,
WATCH BRACELETS.
94 GRAFTON STREET, DUBLIN.

AT DUBLIN CENTRAL FACTORY
ELECTRIC LIGHTING INSTALLATIONS.
PETTER'S ELECTRIC LIGHTING PLANT.
OSRAM ELECTRIC LAMPS.
MAGUIRE & GATCHELL (LTD).
14 DAWSON STREET, DUBLIN.

HIGH WATER AT DUBLIN BAR (SUMMER TIME).

To-day	Morning 3.20	Evening	3.42
To-morrow	,, 4.7	,,	4.54

SUNRISE AND SUNSET (SUMMER TIME).

To-day	Rises 6.0	Sets	8.46
To-morrow	,, 5.58	,,	8.48

LIGHTING-UP TIME ..... 9.46 P.M.

ARRANGEMENTS FOR TO-DAY.

Theatre Royal—Hippodrome, 5.30 and 7.20 p.m.
Gaiety—"The Private Secretary," 2.30 and 7 p.m.
Queen's Theatre—Pictures and Varieties, 5 to 9 p.m.
Empire Theatre—Pictures and Varieties, 5 to 9 p.m.
La Scala Theatre—Pictures, 2.30 to 9 p.m.
Pillar Picture House—Continuous.
Carlton Cinema—Continuous.
Kingstown Pavilion—Pictures, 3 to 9 p.m.
R.H.A.—Annual Exhibition of Painting, Sculpture, and Architecture, Metropolitan School of Art, Kildare Street, 12 a.m. to 6 p.m.
Alexandra College—Margaret Stokes Lecture, 4 p.m.
Dublin Guardians, 2 p.m.
Herbert Rooney Recital—Gresham Hotel, 3 p.m.

The Irish Times.

WEDNESDAY, APRIL 27, 1921.

Timothy McGrath, a County Limerick farmer, was shot dead on Monday when running away from Crown forces.—(P. 5.)

Yesterday the furniture of four shopkeepers in Tipperary town were destroyed by the military because it was alleged that they must have had previous knowledge of a recent murder and withheld it.—(P. 5.)

According to a telegram from Kenmare, a military ration party which was attacked at Glenbeigh yesterday had some casualties and lost some arms.—(P. 3.)

A number of farmhouses in County Armagh tenanted by loyalists were set on fire and destroyed by armed and masked men yesterday.—(P. 5.)

The military inquiry into the fatal shootings at the Shannon Hotel, Castleconnell, County Limerick, on the 17th instant, concluded yesterday. Judgment was reserved.—(P. 3.)

In the House of Lords yesterday Lord Parmoor called attention to the recent shooting in the Castleconnel Hotel, and demanded an impartial public inquiry.—(P. 4.)

The King's Bench Division yesterday stayed an action against the Military Governor of Cork claiming damages for property destroyed by the military under orders.—(P. 3.)

In the King's Bench Division, Dublin, yesterday, the jury found for the defendant in the action, Bamber and Co. against John P. Cuffe, for breach of warranty in the sale of a motor car. A stay of execution was granted.—(P. 2.)

A number of County Wicklow milk vendors were fined in the Dublin Police Court yesterday for adulterating milk.—(P. 3.)

We print to-day the views of Dublin traders on the Budget proposals.—(P. 4.)

A meeting of the Dublin Synod of the Presbyterian Church was held at the Church House, St. Stephen's Green, yesterday.—(P. 3.)

A fancy dress pageant in aid of the Royal Victoria Hospital, Belfast, was held by the students of Queen's University, Belfast, yesterday.—(P. 6.)

The acceptance of a tender by a Dublin firm for the printing of the Belfast jurors' lists was the subject of criticism by a deputation representing the Belfast printing trade yesterday.—(P. 6.)

The Budget was discussed in the House of Commons yesterday. Protests were made against the ruinous taxation and the excessive national expenditure.—(P. 5.)

The Bill to prohibit the use of captive birds in shooting matches passed through Committee yesterday.—(P. 6.)

When Mr. Lowther retired from the office of Speaker yesterday warm tributes were paid to his courtesy and impartiality by the Prime Minister, Mr. Asquith, and Mr. Stephen Walsh.—(P. 5.)

The Judicial Committee of the Privy Council yesterday dismissed the appeal of Archdeacon Wakeford against the finding of Lincoln Consistory Court.—(P. 3.)

A court of inquiry opened in London yesterday to take evidence against Captain Muller, who is charged with ill-treating British prisoners of war in a German camp.—(P. 6.)

The text is issued of the German Note to Washington in which fresh reparations offers are made.—(P. 5.)

London Stock Markets had a stronger tone. The rate on yearly Treasury bills has been reduced from 6 to 5½ per cent. Money was in ample supply. The tendency of Dublin prices was upwards.—(P. 7.)

STOCKHOLDERS AND THE RAILWAYS BILL.

As the result of the introduction of Sir Eric Geddes's Railways Bill, which will determine the future of the whole of the British railway system, the Central Council of the English, Scottish, and Irish Railway Stockholders' Protection Associations, representing some 40,000 shareholders and £20,000 separate holdings, is arranging to hold public meetings throughout the country. In addition to London, the centres already selected are Birmingham, Brighton, Bristol, Cardiff, Hull, Leeds, Liverpool, Manchester, Newcastle, Plymouth, Sheffield, Edinburgh, Glasgow, Aberdeen, Dumfries, Dundee, Inverness, Dublin, Belfast, Cork and Galway.

WEATHER FORECAST.

General Inference.—The Scandinavian anticyclone will cause easterly or south-easterly winds over the Kingdom generally for two or three days, with finer and warmer weather than of late.

Ireland, N.W., N.E., S.E., and S.W.—Light to moderate south-easterly winds; mainly fair, but some showers locally in the west; visibility good; rather warmer.

Dixon and Hemperstall, Barristers, 12 Suffolk street, Dublin.—(4-r1.)

The Nation's Coal.

The fourth week of the national coal stoppage is drawing to its close, but peace in the coalfields is not yet in sight. Eminent authorities on the industry continue to "explore avenues" in the Press; dozens of feasible bases of discussion have been laid down; yet the collieries are still idle, the engines of industry are ceasing to run, and the gaunt figure of misery has become an inmate of tens of thousands of British homes. Yesterday many people who read M. Briand's confident prediction that the Supreme Council would meet in London on Saturday felt sure that his confidence had been inspired by Mr. Lloyd George and that a settlement of the coal crisis was imminent. Unhappily, the French Premier seems to have been premature in his optimism. The miners met their employers yesterday, as usual, at the Board of Trade, where they remained in council for two hours, under the presidency of Sir Robert Horne; but they adjourned without having reached an agreement. Furthermore, the situation took another hasty turn. In the House of Commons during the afternoon Sir Eric Geddes announced that the National Union of Railwaymen had entered the lists again. It had forbidden its members throughout the country to handle coal from any colliery siding or from overseas. Its ukase was qualified in no way. Whether the coal was wanted for a factory or a hospital, for a millionaire's cellar or a bellman's cart, the railwaymen must not touch it. This new move, as Sir Eric Geddes said, is a deliberate attempt by Mr. Thomas's union "to starve the nation." Coal-getting has been at a stand-still for two-and-twenty working days, and the country's stocks of fuel have been drained almost to vanishing point. To cut the people off from their sole remaining sources of supply is an arbitrary act for which there can be no excuse.

Besides, the railwaymen's mischievous decision is bound to prejudice the negotiations at the Board of Trade. It is true that these negotiations have failed so far to achieve their object; but the latest offer which has been made by the owners has put a new complexion on the whole dispute. This offer falls into two parts. One provides for a temporary arrangement for the period of three months. For the purposes of permanent settlement the owners propose to divide the coalfields of Britain into six areas—namely, Scotland, Northumberland, Durham, Midlands, Southern, and South Wales. Every one of these areas will be treated as a unit, and they have been so arranged as to group poor districts with others of a more prosperous nature. This arrangement virtually does away with the miners' grievance concerning inequality of treatment in different districts. The wages in every area must depend on its financial capacity, and standard wages will be fixed as against standard profits. The surplus revenue will be divided between masters and men. For the period of transition the owners propose that wage reductions in every area shall be uniform and that in no area shall they exceed a *maximum* amount, which "is a matter for determination in consultation between the Government and the parties, since it depends upon the amount of assistance which the Government is prepared to give." Short nationalisation—for which a "pool" is a convenient euphemism—these proposals offer the miners almost everything which they demand. In detail, no doubt, they are capable of further amendment, but in principle they meet the miners' real claims, which, as Mr. Hodges and his colleagues are never tired of asserting, is not political, but purely economic.

At any rate, the owners' offer removes the last excuse which the miners may have had for remaining on strike. It is impossible to estimate the losses which the stoppage has inflicted already on the country. Certainly they run into tens of millions of pounds, and they increase every day. Yesterday the Mines Department sent to British local authorities a circular letter which illustrates the gravity of the general situation. It tells them that they must rely altogether on their local stocks of fuel, as no further supplies are available. It suggests that they should approach holders of large stocks in their various districts and ask that portions of these stocks be released voluntarily in order to maintain the production of food. In a letter to hotel and boarding-house proprietors the Mines Department announces that "immediate instructions may be given" to reduce all heating and lighting to an absolute *minimum*. No fires will be allowed in living rooms, halls, corridors, or bedrooms (except in case of serious illness), and the number of electric bulbs in use must be reduced. Finally, under the Emergency Regulations the Mines Department orders all street lighting to be reduced by fifty *per cent.* Apparently Ireland has been forgotten by the Mines Department. Here nobody seems to worry about the coal stoppage, although stocks must be very nearly exhausted, and the American coal, which the Colliery Investment Trust of America proposes to deliver at a wholesale price of £3 per ton at Irish ports, is still a long way off. The dispute may be settled in the very near future, but the Mines Department warns the British people that even after a settlement no fresh supplies of coal will be available "for a considerable time." We suggest, therefore, that our local authorities—especially the Dublin Corporation—should do even now what they ought to have done a month ago, and insure the Irish people against a dire calamity.

Canadian Railways.

Of Canada's railways 54 *per cent.* do not earn their working expenses and every year the taxpayers are required to pay a heavy subsidy. About twelve months ago, when the cost of operating reached the highest level ever recorded, the Government took control of the Grand Trunk Line and opened negotiations for its purchase. The undertaking had suffered during the war, but it was in a solvent condition and there was a prospect that, when it was worked in conjunction with the Canadian Northern and other systems, sweeping economies could be effected in the cost of administration and the use of rolling stock. Unfortunately, the Government's hopes have not been fulfilled. As soon as the State assumed control the profits of the Grand Trunk system began to shrink, and at the end of the first quarter the Treasury was forced to provide a sum of £5,500,000 before the accounts would balance. Since then further demands, amounting to almost £20,000,000, have been made. What can be done? Lord Shaughnessy, Chairman of the Canadian Pacific Company, proposes a bold programme of reforms. He insists that the Government must reverse its policy and deal with the problem on a strictly business basis. Briefly, he suggests the pooling of the present national lines with the system which he controls and the abandonment of the Grand Trunk scheme. He says that this is the only plan by which the taxpayer can receive relief and that he puts it forward, not for the benefit of the Canadian Pacific Railway, but as a Canadian citizen who is anxious to see the problem solved. The Government systems, he points out, lack adequate terminals and equipment, and the task of reducing operating costs cannot be achieved while keen competition exists. These difficulties can be overcome by utilising his company's resources and by placing all the systems under its Board's control. A fixed dividend, of course, must be guaranteed to the shareholders in the Canadian Pacific concern. Lord Shaughnessy estimates, on the basis of last year's returns, that the operating deficit of the proposed system will be 3,700,000 dollars. The fixed charges amount to 47,490,000 dollars, including dividend on Canadian Pacific Preference Shares. Thus the deficit stands at 51,190,000 dollars, and, when provision has been made for the dividend on Canadian Pacific Ordinary Shares, the total will be 80,000,000 dollars. On the other hand, it will be possible to effect a large saving in the cost of administration and to develop traffic without purchasing more rolling stock and equipment. Lord Shaughnessy's scheme is a curious mixture of Government ownership and private administration, and, if it is adopted, the results will be watched with interest.

Artists and Income Tax.

Mr. Edmund Dulac is a brilliant illustrator of the magic casements of fairy land. His pictures breathe remoteness from the mere facts of life; yet in a letter to *The Times* Mr. Dulac makes the disconcerting admission that he is worried about his income tax. We must add that his worry is professional rather than personal: he takes up the cudgels for his class. His grievance is that the artist—painter, sculptor, writer, or musician—is the only member of the community who pays tax, not on his income, but actually on his capital, and is allowed nothing for wear and tear of machinery. The machinery, of course, is his skill and brains. No commercial concern comes necessarily to an end when the investor ceases for a period to give it his entire attention. If the artist is incapacitated from work, there is no manager or substitute who can take his place; yet he pays tax at the same rate as the flourishing investor. Again, the State makes allowance for wear and tear in the case of solid machines of steel and iron, and denies it to the delicate mechanism of a brain that is at the mercy of illness and age. We agree with Mr. Dulac; but why does he confine his grievance to the artists? Surely his hard case is the case of every man whose sole capital is brains and education? It is the case of doctors, lawyers, journalists, teachers, and clergymen. The earners of the people who carry their capital under their hats are one long and grim game against the bogey of break-down, and they are uncommonly lucky when they take the adversary to the last green. They are the backbone of the community, but their outlook is, indeed, dark in these days of exorbitant taxation. On the whole, perhaps, the artists have some advantages over their colleagues in misfortune. Their incomes are less amenable to the pitiless researches of Somerset House and they can always seek solace in the light that never was on sea or land. No income tax collector could find the road to Mr. Dulac's arbours in Avilion or palaces in Persia.

"Madelon."

"Tipperary" emerged from the street-corner, was shouted from millions of throats to the skies of Flanders and France, and then relapsed into obscurity. That is not the French way. Long before the young and brave Dunois set out for Syria France had realised that "the song that nerves a nation's heart is in itself a deed." She does not reserve her honours for classics like the "*Marseillaise*"; she is ready to bestow a laurel on the lowliest barrack song that has helped to waft her soldiers through the crucible of war. So she is about to bracket the commemoration of *Madelon* with the centenary *fête* of Napoleon. *Madelon* is the gayest of gay marching songs—the sort of song that cheats the last miles of a weary journey. It began to be sung in the military station at Fontenay-sous-Bois. Thence it reached the garrison at Paris, and thence the Western Front. It was sung everywhere along the fighting-line; it came to be regarded as a symbol of victory, and the *poilus* sang it as they marched into Germany. Fontenay-sous-Bois has decided to commemorate *Madelon*. A big festival will be held on the 29th May. A Queen Madelon will be enthroned and the whole youth of Paris will assist. On the front of the school where the song first charmed the ear of the 12th Artillery Regiment an inscription will be fixed:—"*Madelon* left this school to make the tour of the world."

REVENUE RETURN.

HEAVY RECEIPTS.

To the extent of £5,673,951 the National revenue exceeded the expenditure last week, the receipts amounting to £21,026,757, but since the commencement of the financial year the expenditure, which has now risen to a total of £78,189,131, has outstripped the revenue by £4,759,830. Towards last week's receipts income tax was a principal contributor with £8,555,000, £9,130,000 being brought in by Customs and Excise, £2,800,000; Excess Profits Duty £1,320,000, and Corporations Profits Tax only £240,000. Of the outgoings, supply services absorbed £11,450,000, and interest on war debt £3,836,576. Advances by the Bank of England have been increased by £17,500,000, but advances by public departments are down by £6,045,000, and the Treasury bill total is decreased by £11,922,000. Consequently the floating debt is reduced by the small margin of £467,000.

RECEIPTS.

	Receipts into the Exchequer from 1st April, 1921, to 23rd April, 1921.
Customs	£8,157,000
Excise	15,310,000
Motor Vehicle Duties	732,000
Estate, etc., Duties	2,347,000
Stamps	493,000
Land Tax and House Duty	230,000
Property and Income Tax (including Super-Tax and Mineral Rights Duty)	31,813,000
Excess Profits Duties, etc.	5,775,000
Corporation Profits Tax	240,000
Post Office	2,950,000
Crown Lands	Nil.
Receipts from Sundry Loans, etc.	
Ordinary Receipts	44,496
Special Receipts	Nil.
Miscellaneous	
Ordinary Receipts	1,298,806
Special Receipts	5,658,000
Total	£73,459,301

EXPENDITURE

	Total issues out of the Exchequer to meet payments from 1st April, 1921, to 23rd April, 1921.
Permanent Charge of Debt	£5,147,582
Interest, etc., on War Debts	35,649,781
Road Improvement Fund	122,000
Payments to Local Taxation Accounts, etc.	90,000
Land Settlement	178,640
Other Consolidated Fund Services	227,336
Supply Services	40,774,000
Total	£78,189,131

MEETING OF THE CABINET.

A meeting of the Cabinet took place yester-

LONDON CORRESPONDENCE.

59 FLEET STREET, LONDON,
TUESDAY NIGHT.

There are not many members of the present House of Commons who have witnessed a Speaker's farewell, and very few, indeed, who have been present on more than one of those occasions. Mr. Balfour can remember the leave-takings of Mr. Brand, Mr. Peel, and Mr. Gully, but he was not present to-day to bid farewell to his cousin, Mr. Lowther. If he had been present, he would, I think, have acknowledged that the proceedings on no previous occasion of the kind were more admirable in every way than those of to-day.

Mr. Kellaway, on his re-election for Bedford, took the oath and his seat. He was evidently anxious to be the last member welcomed to the House by Mr. Lowther, who gave him a specially warm greeting.

Then the Prime Minister rose to propose the resolution conveying to the Speaker the thanks of the House. Mr. Lloyd George's ceremonial oratory is not his strongest point, but on this occasion it was thoroughly adequate. In well-fashioned phrases he drew attention to the salient qualities of Mr. Lowther—his urbanity, his accessibility, his "discriminating ear," which sometimes made him wisely deaf, and, above all, "the humour that dispels anger," yet leaves no rankling sting behind. He also reminded the House of the Speaker's services outside the chair, and particularly of the tact and judgment with which he had brought about the largest extension of the franchise ever made.

To the surprise of the House, it was not Mr. Asquith, but Mr. Stephen Walsh, who rose to second the motion. Right well he carried out the task of spokesman for the Labour Party. He recalled the Parliament of 1906 and Mr. Lowther's "unexampled patience in those tumultuous days," and also referred to his "real love of Parliament" which enabled him to guide it through its "constantly varying and often baffling moods." Not much was left for Mr. Asquith to say, but he said it with his customary felicity. Mr. Lowther had not only maintained the traditions of the Government, but had been able to transcend old traditions and to bring new resources to the Chair—not least of them being his "unfailing employment of the lighter, as well as the heavier, weapons in the dialectical art."

Mr. Lowther's voice was broken by emotion as he put the question, and declared that "the ayes have it." But he quickly recovered his self-command, and made a delightful little speech in response to the resolution. He hoped that the House would excuse any shortcomings on the ground that it was a quarter of a century since he had had the opportunity of addressing it.

He went on in more serious vein to say that he had striven to preserve the dignity of the House and to administer its rules without laxity and without pedantry, and wound up with the solemn adjuration taken from the King's Speech: "I pray that the blessing of Almighty God may rest upon your deliberations." Then for the last time

LECONNELL OTEL.

THE LORDS.

ONS AGAINST N FORCES.

OR A PUBLIC UIRY.

rds yesterday, d attention to the attack oconnell on Sunday even- moved that immediate ite a public and impartial are from his own brother, een seventy and eighty, the hotel with his wife son, and who, said Lord ed with the Government le had visited the hotel ears to go fishing. His landlord, a perfectly in- and much-beloved man, fore our eyes. My wife ing irritable. Several times a good deal of sperity was shown, even by such a non-revolu- nary member as Mr. McGurk. The question r the Government is the amount of the nobody they are prepared to give to break the fall of wages. Mr. Hodges suggested one at the rate of £50,000,000 a year, but Sir Robert Horne, who is Chancellor of the Exchequer, and guardian of the public purse, would not hear of it. He argued more that the mining industry has no spe- claim to be relieved at the taxpayers' ex- which means at the expense of other s already hard hit very largely by the ex- ive cost of coal, but still carrying on as best an without assistance. So far as the Go- ment are concerned, proceeds *The Times*, problem seems rather farther from solu- than before, because the deficit to be made larger. Nor does the issue stand in any ase between the miners and the owners. omments on the owners' new proposals in last night by the Miners' Executive are contemptuously unfavourable as to be pro- ve, if not positively discourteous. The dgment of some advance is made in the nging terms, and then negatived. Yes- the question of pooling was hardly dis- but the Miners' Executive reiterated, needless emphasis, their determination to on the national basis, and refused to talk ticular terms. Tempers seem to be rising, that good that will do anybody we are to see. It is a great pity that things had taken a better turn, because it is ing that the rank and file of the ers would be willing to accept a tolerable standard as a settlement and go back to Robert Horne's last statement yes- terday that the district principle, but the net the day's work is disappointing.

THE GERMAN OFFER.

soon at present to judge definitely German reparations proposals, re- *The Times*. In many respects they are clerical and their vagueness on certain towards lessening the reduction of wages re- uired to make up the deficiency between the ost of production and the amount realised by ales according to the returns for March. This deficiency is greater than that shown for Feb- uary. That is to say, the economic position of trade is worse, and consequently the problem is more difficult to solve than ever. If the facts disclosed yesterday are daunting, the tone of the discussion between Sir Robert Horne and several members of the Miners' Executive did not tend to put a more hopeful aspect upon the problem. They all seem to be getting irritable. Several times a good deal of asperity was shown, even by such a non-revolu- tionary member as Mr. McGurk. The question for the Government is the amount of the subsidy they are prepared to give to break the fall of wages. Mr. Hodges suggested one at the rate of £50,000,000 a year, but Sir Robert Horne, who is Chancellor of the Exchequer, and guardian of the public purse, would not hear of it. He argued more that the mining industry has no spe- cial claim to be relieved at the taxpayers' ex- pense, which means at the expense of other trades already hard hit very largely by the ex- cessive cost of coal, but still carrying on as best they can without assistance. So far as the Go- vernment are concerned, proceeds *The Times*, the problem seems rather farther from solu- tion than before, because the deficit to be made up is larger. Nor does the issue stand in any close case between the miners and the owners. Even comments on the owners' new proposals made last night by the Miners' Executive are contemptuously unfavourable as to be pro- vocative, if not positively discourteous. The acknowledgment of some advance is made in the most grudging terms, and then negatived. Yes- terday the question of pooling was hardly dis- cussed, but the Miners' Executive reiterated, with needless emphasis, their determination to stand on the national basis, and refused to talk about particular terms. Tempers seem to be rising, and it is not at all certain that good that will do anybody we are able to see. It is a great pity that things have not taken a better turn, because it is satisfactory to find that the rank and file of the miners would be willing to accept a tolerable standard as a settlement and go back to work. Mr. Robert Horne's last statement yes- terday that the district principle, but the net result of the discussion between the Chancellor, in fact,

BELFAST STUDENTS' PAGEANT.

SUCCESSFUL EFFORT FOR HOSPITAL FUNDS.

The students of Queen's University, Belfast, are making a special effort to provide an extension of the Dental Department at the Royal Victoria Hospital. Yesterday a fancy dress parade was held by the students of all the faculties, medical, dental, arts, science, and engineering, etc. Collections were made on behalf of the new departments. Before the street parade took place the students were inspected by Lady Craig in their fancy dress within the courtyard of the City Hall. Her ladyship, who had a most cordial reception, expressed how pleased she was at being present, and how much she admired both the pageant and the purpose for which it was organised. Lady Craig then made the following awards:—Special prize, "The Irish Wedding" (Messrs. J. Wherry, E. S. Malcolmson, W. Graham, and J. P. Corr); first prize, "Death" (Mr. R. A. Brown); second prize, "Girl" (Mr. A. Segerdal); three third prizes, "Imitation of a Ford" (Mr. A. Lockhart); "Decorated Bicycle" (Mr. T. W. Davidson); "Henry VIII." (Mr. R. I. Poston). The prize for the most topical costume, "Prohibition Bogey," was won by Mr. Gerald Campbell. Three hearty cheers were then given for Lady Craig, followed by the Queen's "War Cry."

Lady Craig, in reply, congratulated the students on their fine costumes, and said that it was a very hard task judging them. She hoped, however, that she had given satisfaction. It was a great pleasure for her to assist in such a worthy object. (Applause.)

BELFAST PRINTING CONTRACT.

TRADE DEPUTATION AND DUBLIN FIRM'S TENDER.

A deputation representing the printing trade in Belfast appeared before the Antrim County Council yesterday in connection with the acceptance of a tender for the printing of jurors' lists. Mr. Whitley, Secretary, who acted as spokesman, said that he understood two contracts had been received. One was from a Dublin firm, and it was up a lower grade than the Belfast tender. He appeared before the Council representing 700 members. They had a large number of members idle, and he felt that there was a want of justice in sending a printing contract outside the county while County Antrim men were being compelled to sign the "out-of-work book." The work had been done for several years in that district, and the members of his Association thought that it was a great injustice to them if the work were sent to Dublin.

The Chairman said that the rates had been fixed by an Order in Council, and no employer in the county would accept the tender at the price. It would have been far better had the deputation gone to the employers and the Government, and then to put in a tender at a reasonable rate.

Mr. Whitley said that he understood that the Government fixed the rate at 17s. 6d. for the first twenty-five names, and 7d. per name after that. He could not ask an employer to go down to that price, because it could not be done.

The Chairman said that their solicitor advised him that when a responsible firm had tendered the members would be surcharged if they paid more than the price allowed.

The Council unanimously decided to give the tender to the Dublin firm at the price of 6d. per name.

BELFAST PRESBYTERIAN SYNOD.

DISSENSION IN CO. ANTRIM CONGREGATION.

The annual meeting of the Belfast Synod of the Irish Presbyterian Church was held yesterday, the Rev. T. Boyd (Moderator) presiding. The Templepatrick Presbytery reported that dissension existed in the congregation at Killead, Co. Antrim (of which the Rev. Dr. J. A. H. Irwin is the minister), and referred the matter to the Synod.

The Clerk (Rev. D. S. K. Coulter) said that he would suggest and move that a Commission of Synod be appointed to go down to the congregation at Killead and see what could be done to have the dissension removed.

Rev. Dr. Megaw formally seconded the motion, which was passed without discussion.

The Clerk further stated that the matter had been before the Business Committee, who suggested the following as the Commission:—Moderator and Clerk, Revs. Dr. Park, Dr. John Irwin, Dr. Woodburn, Messrs. C. W. Black, John Poots, Frank Holland, C. M. Legg, Hamilton M'Cleery, J.P. He moved that the Commission be so constituted.

Rev. Dr. Megaw seconded, and the motion was passed, it being arranged that the Commission have Synodical powers.

Mr. Holland stated that it would be impossible for him and Mr. Legg to attend.

The names of Mr. David Irwin, J.P., and Mr. J. H. Robb, LL.B., were substituted for those of Mr. Holland and Mr. Legg.

NATIONALISTS AND COUNTY ARMAGH.

ELECTORAL PREPARATIONS.

A meeting of the Nationalist Central Committee in charge of the arrangements for the forthcoming elections in County Armagh was held last night. A letter with read from Mr. Joseph Devlin, M.P., intimating that as he was a candidate for West Belfast and also for Co. Antrim, he would prefer not to stand in both constituency. He could not possibly give sufficient time to another election campaign. After full consideration the Committee decided to proceed with one candidature—that of Mr. John D. Nugent. Arrangements for the formation of local committees to complete the canvass books and the collection of subscriptions to defray expenses were made.

RECONSTRUCTION OF ROYAL MAIL STEAMERS.

WORK OF BELFAST SHIPYARDS.

The Royal Mail Steam Packet Company's steamer Oropesa left Messrs. Harland and Wolff's shipbuilding works yesterday to take up sailings in the new service between Continental ports and New York. This vessel arrived in Belfast on the 8th inst., and has undergone extensive alterations in the passenger accommodation, rendered necessary by the change of route, the Oropesa having formerly been in the South American trade. The accommodation provides for 145 first class passengers, 128 second class passengers, 340 third class passengers, and a crew of 273. The principal dimensions are—Length, overall, 556 feet 6 inches; breadth moulded, 66 feet; depth, 45 feet, with a gross tonnage of 14,100.

The Orbita, the pioneer in this new Royal Mail service, left Belfast a few weeks ago, and will shortly be followed by the Orduna, which arrived in port on Sunday last to undergo the necessary alterations.

ORGAN RECITAL IN ST. PATRICK'S CATHEDRAL.

DR. HEWSON'S FINE PERFORMANCE.

An organ recital was given after Evensong yesterday afternoon in St. Patrick's Cathedral, Dublin, by Dr. George Hewson, the accomplished Cathedral organist. The outstanding numbers were John Sebastian Bach's Prelude and Fugue in A Minor (The Great) and Julius Reubke's Sonata, entitled "Paraphrase on the 94th Psalm." The Sonata, a work of infinite difficulty and great distinction, is seldom heard, and can only be adequately interpreted on an instrument with resources such as those exemplified in the magnificent organ in St. Patrick's Cathedral. The portion of this work most readily intelligible to the listener is the beautiful slow movement, the exquisite progressions of which have, perhaps more than any other portion of the work, justified its claim to be considered the finest work of its kind ever written. Reubke, who died at the early age of twenty-four, has been styled "the Chopin of the Organ." The recital also included three transcriptions—the "Andante" from Schubert's "Unfinished Symphony," the Vorspiel from Humperdinck's Overture "Hansel and Gretel," and the Overture to "Euryanthe" (Weber). Only an organist who combines with finished execution and sound scholarship that gift of feeling and interpretation which informs pure art could have done justice to a programme so exacting. Dr. Hewson's playing of the several works was masterly. A pleasure to the ear, it had this higher merit—that it brought a real pleasure to the mind.

A collection was made in support of a special appeal for £1,000, and at the conclusion of the recital the Benediction was pronounced by the Dean. The recital will be repeated this evening at 7.30.

MARGARET STOKES LECTURES.

A lecture on "The Evolution of the Irish Penannular Brooch" will be given at Alexandra College, Dublin, to-day at 4 p.m. by Mr. E. C. R. Armstrong. The chair will be taken by Professor J. Joly, D.Sc., F.R.S. This lecture is the first of the series on "Ancient Irish Ornaments." The remaining lectures will be delivered on Thursday and Friday of this week at 4 p.m. The course will be fully illustrated by lantern slides.

KINGSTOWN AND HOLYHEAD MAIL BOAT DELAYED.

The mail boat from Holyhead to Kingstown, owing to a train delay between Euston and Holyhead, was delayed two hours in her departure yesterday morning. The vessel did not arrive at Kingstown until about 7.30 a.m., with the result that the mail train connections for the North, South, and West were missed.

BANK OF IRELAND MALE CLERKSHIPS.

Examination Announced for July.

Candidates should note that pupils of Rosse Cuthbert, Shrubhall's Green, Dublin, gained 3 appointments in February, and 163 at the 15 previous examinations. First Place 9 times.—(Advt.)

THE SPEAKER RETIRES.

(CONTINUED FROM PAGE 5, COLUMN 7.)

that it had enjoyed in having in the chair during Mr. Lowther's Speakership, one who combined keen and accurate knowledge, quick judgment, dignity, urbanity and tact, with a keen insight into human nature, and an unfailing dexterity in the employment of the lighter, as well as the heavier weapons in the political armoury. (Cheers.) The House would not be the same place without him. (Hear, hear.) "It is with a full heart," concluded Mr. Asquith, "and a grateful and abiding memory of services which will live in history, and form the model for all those who succeed you in that chair, that to-day we bid you farewell." (Cheers.)

THE SPEAKER.

The Speaker, whose rising was the signal for a loud and continued outburst of cheering, first read and formally put the resolution, and, following the storms of "ayes," declared "the ayes have it."

The Speaker then proceeded to express his thanks to the House. No man, he said, could close a great part of the work of his life without feeling considerable emotion, which was deepened and intensified when he felt that he retained the goodwill and esteem of those amid whom he had laboured. (Hear, hear.) The Prime Minister had referred to the long connection of his (Mr. Lowther's) family with the House of Commons. He might mention that his grandfather was for fifty years a member of the House, and when he died he was Father of the House, and, as far as he (Mr. Lowther) had been able to ascertain from a search through the records of Hansard, he did not address the House on a single occasion. (Loud laughter.) The position of Speaker was one of the greatest in the Kingdom, but it was also one of the most responsible, and most exacting, and no man could fill it unless he had gained and maintained the confidence of the House. (Hear, hear.) During the time that he had occupied the chair he had striven ardently to preserve the authority and dignity of the House and of the chair. (Hear, hear.) From his earliest youth he had had a deep respect and regard for that great assembly, and the feeling had become intensified as the years rolled by, and had ripened into affection.

A GREAT ASSEMBLY.

"No man will claim that this House is a perfect human institution," concluded Mr. Lowther, "but I will say that, in my judgment, of all the institutions of a similar character known to the political observer, it is the most admirably fashioned for expressing the will of a high-spirited and free people, and for promoting the welfare of all classes of the community. (Hear, hear.) These are the sentiments that I shall always hold." In bidding a final farewell to the House, he would venture to use words he had often uttered when reading the gracious speeches from the Throne, and, in the language of the concluding paragraph, he would say: "I pray that the blessings of Almighty God may rest upon your deliberations." (Loud cheers.)

Mr. Lloyd George then moved a resolution praying His Majesty to confer "some signal mark of his Royal favour" on Mr. Lowther for his eminent services.

Mr. Walsh seconded, and with a loud chorus of "ayes," the House carried the resolution, which had been read out in broken tones by the Speaker.

This concluded the formalities.

As the Speaker rose to leave the chair for the last time, the whole House rose and cheered loudly and long. Mr. Lowther paused at the foot of the steps of the chair, and turning towards the assembly, bowed deeply to both sides of the House. He then disappeared behind the Speaker's chair.

PARLIAMENT.

THE BIG BUDGET.

TAXATION DESTROYING INDUSTRY.

CALL FOR REDUCTION IN EXPENDITURE.

The House of Commons yesterday went into Committee of Ways and Means, and the discussion of the Budget was resumed on a resolution "That it is expedient to amend the law relating to the National Debt, Customs, and Inland Revenue (including Excise), and to make further provisions in connection with finance."

Mr. Protyman urged that the civil expenditure, amounting to 379 million pounds, ought to be reduced. That was a point that was unbearable. It was grinding industries into the dust and was increasing unemployment, and it must be reduced. A large proportion of income tax was being paid out of capital, and probably half the super-tax was being so paid. He regretted to see the corporation tax retained in the Budget.

THROTTLING INDUSTRY.

Mr. George Lambert said that he considered that if the present enormous scale of public expenditure continued the standard of life of the nation must be lowered. Taxation had got industry in an absolutely iron grip, and there was no new capital available for the extension of trade. The Treasury had failed to keep a rigid control over expenditure.

Mr. W. Graham said that the Labour Party joined in the objection to the corporation tax, which violated the principle that taxes should be few and simple. He believed things were in for some reduction in the standard of living as compared with 1914. In seeking for means of retrenchment he hoped that the Government would not give way on the subject of education, but would make reductions in unproductive expenditure on the fighting forces. There was a considerable evasion of income tax, and he thought that from five to ten millions more could be collected from this source.

Sir Godfrey Collins said that he considered the corporation tax a bad tax, and he hoped that the House would throw it out. He criticised the high rate of interest offered for the conversion of War Bonds for a period of forty years.

THE COST OF ARMAMENTS.

The estimated surplus of eighty millions would probably disappear. The Government was relying too much on force to execute their policy. We could not continue such a policy whether at home or in Ireland or abroad. The cost of armaments was absorbing 4s. in every pound of taxation, and we could not afford such large sums. (Opposition cheers.)

Mr. Bigland said that the call for over £1,000,000,000 this year would produce disaster, because the Government would now be taking capital to that extent out of impoverished traders and wage-earners.

Sir P. Pilditch said that what the man in the street was calling for was a reduction in expenditure. The expenditure on armaments in the year before the war was eighty-six millions, and at the present value of money that would amount to 172 millions, while the estimate for the present year was 260 millions, or an increase of thirty millions, which did not indicate that the Government had been neglectful in the matter of cutting down expenditure. He thought that the Government had done its best to keep expenditure down.

Mr. Holmes said that he believed that no real reduction of national expenditure could take place without the Government itself setting an example. There could be no reduction in expenditure on armaments until peace was secured in Europe and in Ireland. The burden of taxation could be lightened either by reducing expenditure or increasing trade, and accumulating a large pool of profits on which taxes might be levied.

Mr. Hilton Young, replying on the debate, said that the criticisms of the Budget had been less severe than on the previous occasion. He claimed that the estimates of revenue had been cast on a conservative basis. The estimate of thirty million for the corporation profits tax was the most difficult one to estimate. He repudiated the contention that the demands in respect of income tax could not be met without encroaching on capital. The announcement of the new Conversion Loan had been accompanied by a cheerful and appreciable rise in the price of all British Government securities. The Conversion Loan was an essential preliminary to funding the debt. Referring to the general feeling in favour of increased economy, he said that the intention was that our finances must be reduced to the sound level, in which we would spend no more than we could afford.

The motion for the adjournment was agreed to.

FAREWELL TO THE SPEAKER.

The House had meanwhile filled up in anticipation of the Speaker's reappearance, it being understood that on the adjournment members would file past the Speaker's chair, and shake him by the hand in farewell. The adjournment motion having been carried, Mr. Lloyd George rose, and walked up to the Speaker's chair and shook hands with Mr. Lowther, with whom he exchanged a few words of farewell. Mr. Lowther then withdrew, and the House rose at 10.15.

IRISH DIVORCE BILL.

The Doupes Divorce Bill was read a second time.

THE SHOP WINDOW OUTRAGES.

Mr. Shortt, replying to Mr. Leonard Lyle, said that the Metropolitan Police had received special instructions to warn shopkeepers to take effective protection of their windows by lowering the shutters. As to the public generally, the matter had been given enough prominence in the Press.

Lieut.-Commander Kenworthy—Is there any reason for associating these outrages with the Sinn Fein organisation in Ireland?

Lieut.-Col. Daltrymple White—Is the right hon. gentleman aware that there is an advertisement in a London evening paper of a certain firm offering glaziers' diamonds at half-price?

Mr. Shortt—I am not aware of it.

HOUSE OF LORDS.

The Lord Chancellor took his seat on the Woolsack at 4.15 p.m. in the House of Lords yesterday.

The Agriculture Amendment Bill was read a third time and passed.

Viscount Burnham asked the Government whether it was intended to continue in any form the power of compulsory purchase for prohibit building, except under licence. He complained that a series of arbitrary regulations had been imposed which had completely disorganised the whole building trade. No further purpose could be served by continuing them. They had led to increased unemployment, and the whole building trade wanted to be set free.

The Earl of Onslow said that the powers given to prohibit luxury building had been effective in conserving the supply of labour, and there was no evidence that local authorities had used their powers unreasonably. A Housing Bill was now before Parliament, and if any amendment dealing with these restrictions were proposed it would receive most sympathetic consideration from the Minister of Health.

EDUCATION CONSOLIDATION BILL.

The Education Consolidation Bill was introduced by Lord Peel, and read a first time.

The House adjourned at 6.30.

A telegram received from Malta yesterday says:—Letters Patent establishing self-government for Malta were received here this afternoon. They will be published by the Governor on the 30th April.

THE COAL CRISIS.

(CONTINUED FROM PAGE 5, COLUMN 3.)

he trusted would come quickly in the interests of the nation.

Replying to Mr. Robson, the Chairman said that he was prepared to discuss with them a maximum reduction on the basis for the month of May of a reduction not exceeding 2s. 6d. in any case. In some districts the reduction would not be so much.

Mr. Herbert Smith remarked that they did not intend to accept the 2s. 6d. They were not prepared to discuss at all about districts. They were there as a national body, with a national object in view. They did not want a settlement at any price, and did not intend going below the cost of living. They were being asked to take less than the cost of living, and they would starve before they accepted it.

THE CHANCELLOR.

The Chancellor said that he did not know where the money was to be found upon the basis that the miners would only submit to a reduction of two shillings a day. He would be dishonest if he represented that the Government was in a position to find the money to fill the gap. He was prepared, he told Mr. Smith, to hear arguments upon a national general reduction.

Asked if he would say definitely whether the Government were willing to assist on the district arrangement, the Chancellor said that he was prepared to hear arguments on both sides.

Eventually the miners and mine-owners agreed to meet Sir Robert Horne separately to-day, the former at 10.30, and the latter two hours later.

MINERS AND THE OWNERS' OFFER.

The Miners' Federation of Great Britain, in a statement issued last evening, say that the new proposals put forward by the owners are, except in three respects, their old proposals, rearranged in slightly different form. On the two fundamental issues, the national pool and Wages Board and the question of the payment of the war wage to miners unable to work owing to circumstances outside their control, the new proposals represent no advance at all towards an agreement. The owners' proposal that for a temporary period of three months any change in wages throughout the coalfields shall be on a uniform flat rate basis is, as the Federation states, an advance, although a very small one. Regarding the owners' suggestion that wage rates should be calculated on an area instead of a district basis, the scheme of areas, in the Federation's opinions, reproduces nearly all the disadvantages of the district basis, and the proposal does nothing to meet the miners' demand for the treatment of the industry on a national basis.

TERRITORIAL CAMPS AFFECTED.

Owing to the difficulties of transport, arising from the coal stoppage, it has been decided that there will be no Territorial camps, except week-end camps, until after the middle of June.

FUEL ECONOMY.

POSITION OF INDUSTRIES AND HOUSEHOLDS.

The Mines Department is engaged in a census of stocks of coal held by industries, and particulars of coal available and of coal consumption are being asked for from 10,000 of the biggest industrial firms in the country. In a circular letter to local authorities in Great Britain, the Mines Department advise the authorities that, in view of the prolongation of the coal dispute, there is no tangible prospect of arranging for supplies of coal from any other district. The authorities will therefore have to rely upon local stocks. It is pointed out that in many areas all stocks of coal held by merchants will shortly be exhausted, and urgent requirements can then only be met, if at all, from stocks held by local industries or by private holders. If, therefore, there is no other means of assisting food-producing firms and household in dire need, the Council should approach holders of large stocks, and endeavour to persuade them voluntarily to release a portion of those stocks. Food-producing industries are not to have their coal stocks interfered with.

In a letter addressed to proprietors of hotels and boarding houses, the Secretary for Mines asks that immediate instructions may be given that no fires are to be lit in bedrooms (except in cases of serious illness), or in halls, corridors, living-rooms, etc.; that illumination shall be reduced to a minimum, a proportion of the bulbs being removed in the case of electricity, and that every other measure which will tend to conserve the consumption of fuel, directly or indirectly, shall be taken. The letter adds that it is not anticipated that further supplies of coal will be available until a considerable time after the termination of the emergency, and that gas and electricity undertakings will shortly have much difficulty in supplying the Coal customers, unless demands are materially reduced.

STREET LIGHTING.

A FIFTY PER CENT. CUT.

Mr. Bridgeman, the Secretary for Mines, has issued a further direction under the Emergency Regulations, 1921, dealing with the restriction of estate and other public lighting. The Coal Emergency Directions, issued at the commencement of the present emergency, required local authorities to restrict such lighting as much as possible, but as this has not led to the curtailment which is considered necessary, the new Direction requires that, subject to police requirements, the lighting of streets by gas or electricity for street and other lighting shall not exceed 50 per cent. of the quantity supplied and consumed on the corresponding date in last year.

ENGINEERING WAGES.

The proposed wage cuts in the engineering trade were considered by the National Conference of the Amalgamated Engineering Union in London yesterday. Mr. J. T. Brownlie presided.

The conference adjourned until to-day.

CATTLE-LANDING PROHIBITION.

The *London Gazette* of last night contained an Order made by the Minister of Agriculture and Fisheries, England, dated April 22, prohibiting the landing of cattle, sheep, goats, or swine shipped from Ireland after the date mentioned above at any port or place in Great Britain.

THE MUNITIONS INQUIRY.

As yesterday's sitting of the Ministry of Munitions Tribunal Captain Loseby, calling Mr. D. W. A. Derby, asked him—I suppose you realise that you are, like myself, a villain in this piece?

The witness replied—"I do so, very much," and he went on to allege that he was told to destroy all working papers, or such papers as would enable the Exchequer and audit to ascertain how the final statement was arrived at. The witness added that he was told that by his immediate chief, as being an instruction from their head, and replied, "Let them do their own dirty work." Witness and his chief decided to disobey the order.

The hearing was adjourned until Thursday.

THE ENGLISH CENSUS.

The General Register Office, Somerset House, London, yesterday issued the following announcement:—"A draft Order-in-Council has been laid before both Houses of Parliament appointing Sunday, 19th June, 1921, as the date of the census, instead of the 24th April, as originally intended."

LETTERS TO THE EDITOR.

THE FIFTH LANCERS.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—Correspondence has lately appeared in your columns concerning the disbandment of my old regiment, the 5th Royal Irish Lancers, and I write to inform those of your readers who are interested—and I am sure they are many—of the situation that at present remains after energetic protests in the Lords and Press. On the 14th instant a discussion, initiated by Lord Rathcreedan, in the House of Lords resulted in the Under Secretary for the War Office—Lord Peel—practically throwing overboard his original assertion that the 5th Royal Irish Lancers was one of the four junior regiments of cavalry of the line, and taking his stand on the plea that the regiment was being disbanded to preserve the link system—namely, an even number of regiments of each corps of cavalry. Otherwise there would be very great inconvenience (*sic*). It is remarkable that this very great inconvenience existed for many years before the 21st Hussars were turned into Lancers in the "nineties, and no one seemed a penny the worse.

The way in which Lord Peel has shifted his ground proclaims the poverty of reasoning and lack of proof that the authorities adduce. It is argued that, if the 5th Lancers were not disbanded, there would be an odd number of Lancer regiments. Then let them be turned into Hussars—a simple matter. I submit that the link system in itself does not constitute valid reason for the disbandment of a senior and historic regiment such as my own, and that in preference to one that is junior to it.—Yours, etc.,

J. B. JARDINE, Brigadier-General.
Chesterknowes, Lilliesleaf, Roxburghshire,
April 23rd, 1921.

THE DUBLIN HOUSING RATE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—Councillor Forrestal states that the proposed Corporation housing scheme will return £2,000 a year to the ratepayers on an outlay of £40,000 raised from a 9d. rate. This £2,000 he proposes to utilise, not to reduce future rates, but to build two and a half houses a year, which will produce a further alleged £100 a year. It is a novel and extraordinary example of the latest method of finance, and requires further explanation and criticism. I should like to ask him a few questions. Under what authority have the Corporation power to levy the proposed rate up to 1s. in the £, to be paid by hard-working ratepayers already overtaxed to the tune of some 22s. 6d. in the £? What is the City Treasurer's opinion of the scheme: does Mr. Eyre agree with the figures of Councillor Forrestal's latest finance or with the promised result? What is the proposed accommodation *per* house; where and of what material are they to be built, and by what class of workmen? He states that the average cost will be £800 *per* house and the rent £40, a 5 *per cent.* return (gross) on the capital. What guarantee does he give for even this result?

The scheme to me represents the play without Hamlet. Does the estimated £800 include cost of site, roads, sewers, water mains, gas, lighting supplies, etc.? The estimate appears to omit entirely many items of outlay before the estimated income can be arrived at. Among those I may mention the following:—rates and taxes, income tax, depreciation, wear and tear, repairs and maintenance, lost rents, vacancies, bad tenancies, insurance, ejectment and law costs, collection of rent, commissions, caretaking and supervision, and turning over other items always associated with house property. Assuming that the houses fetch £40 a year each, the valuation will be approximately £20, rates 22s. 6d., income tax 6s., making an outlay of £28 10s. *per* house. On the old basis of valuation one-sixth is allowed for repairs (totally inadequate); insurance, collection of rents on even a pre-war basis amount to £8, thus leaving a possible £3 10s. *per* house profit. But as repairs, etc., have increased to three or four times pre-war rates, I make bold to assert that the outgoings, all told, will far exceed the estimated £40 rent. The Councillor's calculations are absurd, and to anyone having a knowledge of financing house property would be amusing were they not so serious.

Finally, might I ask Councillor Forrestal what is the present annual loss on Corporation housing schemes in Dublin for the past year which the ratepayers are called on to make up—this, too, on a basis of pre-war money at about 3 *per cent.*—the building materials, labour, etc., which fourth the present cost? His remarks that you are not entitled to criticise the increased rates are also absurd. It is one thing to ask for an increase for an article which a customer need not purchase unless he considers he gets ample value, but it is entirely another proposition to compel ratepayers to pay 300 per cent. increased rates, with diminished lighting, cleansing, and other advantages, to build houses, whether they like it or not, for others to live in at a rent which further empties the pockets and possibly a legal remedy for the latter. May I add that, while the letter of the Chairman and Hon. Secretary of the Citizens' Housing Committee may be true, it is neither equitable nor fair that those who work hardest to meet their liabilities honestly should be further mulcted to produce in one year rates to build houses for others, many of whom seldom work, and, if so, only for short hours at highest rates, and do nothing to help themselves? To make housing on a success requires more than houses.—Yours, etc.,

T. PICTON BRADSHAW.
Mount Temple, Clontarf, April 26th, 1921.

CANADIAN CATTLE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—In his reply to my letter of the 21st inst. "Pro Patria" has not established the case which he put forward in his former letter—"that the importation of Canadian stores would be a blessing to Ireland." Why should Ireland change her present system of farming—which is prosperous, the largest industry of its kind in the United Kingdom, giving employment to millions in the country, including railways, shipping, port dues, etc., and transfer it to Canada? I submit that, if this can be brought about, the latter will receive the blessing, not Ireland. Seeing the many appeals which have been published of late in the late by-elections in England, and the arguments used there being put forward in your paper, I thought it my duty to interpose. Any practical Irish tillage farmer will tell you that Ireland is not a good tillage country, a great part of the country being heavy clay soil, hard and expensive to cure, wetted by weather for the last twenty years nearly impossible. When the late compulsory tillage law was in force, compelling a fifteen *per cent.* increase of all the arable land to be tilled, thousands of acres of corn were lost owing to the shortage of labour and the weather. The English and Scottish farmers want Irish forward stores, and the greater number of what are called fat cattle in Ireland are purchased by them to be further finished. The very best Irish cattle going to London, as the market reports show, only rank as third grade, but when the Irish cattle have been fed in England for a short time they are then called English and rank as first grade.

What Ireland wants is more industries, and not the killing of her present principal one. The English politicians, to carry out their own ends, have made the Canadian embargo a political question. The Irish politicians have taken up the cry. Back to the land is an idealistic move which practice again proves wrong, as the drudgery, anxiety, and loneliness of living in a remote country place drive the young people to seek other more lively occupation.—Yours, etc.,

"RANCHER."

Dublin, April 26th, 1921.

THE IRISH PRODUCT LEAGUE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—I have been directed by my Committee to request space in your columns to bring before the notice of the public the following facts:—A branch of the Irish Product League, recently founded in Cork, has been established among the students of University College, Cork. The League has as its object the support of Irish industry. We are well aware that the best means to attain this end are a matter of controversy among economists, but we are of opinion that the ignorance of Irish consumers in respect of the qualities or existence of many home products must exercise a most baneful influence upon the economic life of the country. Those who are interested in the matter are invited to communicate with the hon. secretary at the above address.—Yours, etc.,

DAVID J. CORKERY, Hon. Sec., Irish Product League (U.C.D. Branch).
University College, Dublin.
April 26th, 1921.

IRISH DISTRESSED LADIES' FUND.

A meeting of the Irish Executive Committee of the Irish Distressed Ladies' Fund was held at 4 Kildare street on Monday, 25th inst., the Right Hon. Sir John Ross, Bart., P.C., in the chair. Also present—The Lady Ross, Patrick, Miss Ross, Miss Ruth Ross, Mrs. Gerald Dease, Miss Gerald, and Mr. Charles H. Chayter. Miss Croker, O.B.E., wrote regretting she could not be present. The minutes of the meeting held in March were read and approved. Pensions for May were sanctioned to 29 ladies, the total pensions of £5 each per month, and money grants amounting to £49 were sanctioned. One case was referred to the London Committee, they being the applying Committee for Ireland.

The Committee gratefully acknowledge the undermentioned subscriptions received since 1st February, and earnestly appeal for further contributions towards carrying on the work. All contributions will be gratefully acknowledged, and may be sent to the Hon. Treasurers, William Robertson, Esq., Hermitage, Rathgar, Co. Dublin, and R. F. S. Colvill, Esq., Coolock House, Coolock, Co. Dublin, or to the Secretary, at 4 Kildare street, Dublin.—Miss Jane Ross, £5; Miss Ruth Ross, £5; Miss Mary J. L. Wade, 10s.; gift of the late Sir Henry Arthur Blake, K.C.M.G., £5; Mrs. Verschoyle, £25 5/9; Mr. T. G. Stoney, £1; Mrs. O'Grady, £1; Mr. Alexander Mortimer, £10 10s.; Mr. W. Stanley Sloane, £1; Mrs. Barrington, Colonel Archdall, D.L., £1; Miss Reid, £1; Miss Richardson, 10s.; Mrs. Cecil Norris Ferrall, J.P., £2; Mrs. Beauchamp Doran, £3; Mr. Alfred H. Sinnett, £10; the Right Hon. Earl Dunraven, £25; Miss Rosamond Stoney, 10s.; Miss Alice Cooper, C.B.E., £1; Mr. Henry A. Bucky, F.R.I., £1 1s.

COURT AND PERSONAL.

BUCKINGHAM PALACE, TUESDAY.

Lieutenant-Colonel the Right Hon. Lord Edmund Talbot (Lieutenant-General and General Governor of Ireland) and the Viscount Sandhurst (Lord Chamberlain) had audiences of the King this morning.

Commander M. Eyres Monsell, R.N., M.P., and Lieutenant-Colonel the Hon. George Stanley, M.P., were also received in audience by His Majesty, and delivered up their wands of office as Treasurer of the Household and Comptroller of the Household, respectively.

Colonel George Gibbs, M.P. (Treasurer of the Household), and Major H. Barnston, M.P. (Comptroller of the Household), were received in audience by the King, and kissed hands upon their appointments, and received from His Majesty their wands of office.

The Duke and Duchess of Devonshire will return to England next month. The Duke's term of office as Governor-General of Canada has just expired.

The Dowager Duchess of Argyll has arrived in London from Scotland.

The Countess of Powis will arrive in London to-day from Powis Castle, Welshpool.

Earl Curzon of Kedleston, who is recovering from his recent severe chill, has gone to the country for a few days to recuperate.

Viscount Cowdray has returned to London from Paris.

Lord Formoy is one of the competitors for the Amateur Tennis Championship, which is taking place this week at the Queen's Club, London.

The Hon. Mrs. Ronald Greville is staying in Paris.

General Sir William and Lady Pitcairn Campbell, who have been spending the winter in the Riviera, have returned to London.

Sir Harold and Lady Nutting arrived last week at Castleknock Lodge, County Dublin, on a visit to Mr. and Mrs. Ronald Nutting. Sir Harold returned to England last night.

Sir Charles and Lady Cayzer have arrived at 28 Prince's Gate, which will be their London address in future.

Mr. and the Hon. Mrs. Rochfort Maguire have returned to London from Rhodesia.

A marriage has been arranged, and will take place at Armagh in June, between Viola Pauline, elder daughter of Harold L. Davies Yelverton, Bank of Ireland House, Armagh, and Mrs. Yelverton, and grand-daughter of the late Hon. Pauline Bingham, and the Rev. Arthur J. T. Ireland, M.A., T.C.D., Hon. C.F., Curate of St. Mary's, Bryanston square, London, W., youngest son of William Ireland, J.P., 86 Orwell Park, Dublin, and Mrs. Ireland.

Miss Barry has returned to 25 St. Stephen's Green.

Switzers are offering All-Wool Cashmere Jersey Suits for boys 2½ to 7 years at 15s. 6d., 16s. 6d., and 17s. 6d., according to size. In Navy, White, Saxe, Grey, and Brown.—Switzer and Co., Ltd. Grafton street.

Knit Sports Suits, Sports Coats, Sports Jumpers. Lovely Silk Jumpers, new stitch, exquisite shades of Nut Brown, Beige, Cherry, Biscuit, Royal—At Holmes', George's street.

Salthill Hotel, Monkstown. Now booking for Whitsuntide.

Smart Suits and Gowns for the Races.—Campbell and Strahan, Ltd., 11 Wicklow street.

Oriental Goods—Kashmiri and Indian Rugs, 18s. Japanese Goods and Charms, Cornelian and other Chains, Indian Lace, Curry Powder, Sweets, Opal Pins and Rings, at 19 Kildare st.

Smart Spring Suits from 5½ guineas at Slyne's, Ltd., 71 Grafton street.

ARRIVALS AT KINGSTOWN BY ROYAL MAIL STEAMER.—A. Annesley, Miss Wood, Mrs. Sibthorpe, B. O'Brien, Miss Garry, J. Murphy, T. Burke, Capt. Anderson, Miss Wilkins, Nurse, Miss Ethel Fitzgerald, Miss Violet Fitzgerald, Mr. Tarot Hore, H. W. Andrews, Mrs. John Mooney, Miss Muriel Mooney.

DEPARTURES FROM KINGSTOWN BY ROYAL MAIL STEAMER.—Mrs. Cusack, Mr. Pentin Macarthy, Miss C. Scott, A. P. Nolan, Miss Nolan, Thomas Nolan, George Crean, Miss Nealan, H. Johnston, W. Johnston, Herbert T. Little, Mr. and Mrs. Ernest Rhys, Dr. and Mrs. Scharff, Miss Harold Jones, M. J. Maresquay, James J. Corr, Capt. A. E. Harding, R. H. Wright, Miss Cox, Sir William Goulding, Bart., Miss A. Orpen, Major Alexander, Peter Grant, R. W. Wallace Hamilton, Mrs. Wallace Hamilton, Mr. and Mrs. Dupres, Miss M. M. Sermour, Miss J. M. Sermour.

McBirney and Co.'s Millinery, Costume, and Mantle Buyers have returned from the Leading Fashion Centres.

Black and Black and White Costumes, perfect fitting, from 6½ guineas.—Davis and Co. (late Ogilvy's), 45 Grafton street.

Exclusive Models in really becoming Coat-frocks are on view at the Blouse Shop, Sandycove, this week. The season's most popular materials and colours are there, and prices are so attractive that an early visit to Mrs. Duggan's is advised.

"Spirella Corset Parlour."—Madam Magrath, 13 South Anne street, near Dawson street.

Greenlade and Co. showing Latest Spring Costumes.—32 Wicklow street.

To Ladies—Elastic Stockings, Belts and Medical Appliances Special department for ladies on 1st floor. Female attendant.—Fannin and Co., 41 Grafton st.

"Spirella Corsets."—The Spirella Corset Parlour, 48 Grafton street, Dublin.

THE AUXILIARY DIVISION FROM WITHIN.

CHECKING MUNITION TRAFFIC.

A special representative of the Press Association who has just made a tour of some of the principal centres of the Auxiliary Division, Royal Irish Constabulary, gives the following description of the work of the Crown forces in endeavouring to prevent the importation of arms and explosives:—

While in the country districts the new methods of Brigadier-General E. A. Wood, the Commander of the Auxiliary Division (which Mr. Lloyd George indicated in his recent letter to the Bishops), appear mainly to concern the social side of the Auxiliaries' life, in Dublin they are manifested in the improvements of the machinery, and in the effort to tighten the grip on the vast secret organisation controlled in the city by professional Sinn Fein. Great hopes are centred on the work of Q Company, which was formed a few weeks ago for the special purpose of harbour surveillance. The *personnel* of the company is almost entirely composed of ex-naval officers, who would man anything from a small fishing boat to a superDreadnought.

"The formation of Q Company," I heard an official say, "is one of the most severe blows which Sinn Fein has yet had in Dublin. Hitherto arms and ammunition have been smuggled into the port under the very nose of the Customs officers. As fast as we seized arms in the consignments arrive in Dublin Bay. Those days are at an end, and the time is not far distant when we shall have a complete stranglehold

PROSPECTUS.

ABRIDGED PROSPECTUS.

No part of the proceeds of this Issue is to be applied for Capital purposes abroad or to replace money which has been so applied. A copy of this Prospectus has been filed with the Registrar of Joint Stock Companies.

THE SUBSCRIPTION LIST CLOSES ON SATURDAY, THE 30th DAY OF APRIL, 1921.

THE WOLFHILL COLLIERIES, Limited

(Intended to be incorporated under the Companies Acts, 1908 to 1917).

CAPITAL - - - - £160,000,

Divided into 160,000 Ordinary Shares of £1 each, of which 110,000 are now offered for Public Subscription at par, payable as follows:—5/- per share on Application, 5/- per share on Allotment, and the balance in calls not exceeding 5/- each, payable at intervals of not less than two months, and as when required. Or the whole may be paid in full, subject to a discount of 5 per cent. per annum, from the date of Allotment to the dates on which the instalments become payable. The remaining 50,000 shares will be allotted to the Vendor in part payment of the purchase money. Of the money subscribed the first £50,000 will be devoted to the purposes of the Company for additional machinery and working capital.

DIRECTORS:

THOMAS P. MORRISSEY, Esq., Salthill Hotel, Monkstown, Co. Dublin (Director, National Bank, Ltd.).
JEREMIAH MacVEAGH, Esq., B.L., M.P., Hampden House, 84 Kingsway, London, W.C. 2 (Director, Dublin and South-Eastern Railway, Ltd., and Director, Alliance and Dublin Consumers' Gas Co., Ltd.).
H. ELLERSLIE WALLACE, Esq., Greenville, Blackrock, Co. Dublin, Coal Merchant.
FREDERICK S. MYERSCOUGH, Esq., Glandore, Temple Gardens, Dublin, Insurance Broker.
PATRICK W. SHAW, Esq., Belsize, Mullingar, Co. Westmeath, Merchant.
JOHN P. CUFFE, Esq., 252 North Circular road, Dublin, Auctioneer and Cattle Salesman.
WILLIAM F. POWER, Esq., Rathcannon, Bruree, Co. Limerick, Landowner.
JAMES J. PARKINSON, Esq., Maddenstown Lodge, Curragh Camp, Co. Kildare, Colliery Proprietor (Chairman, Treasure Race Co., Ltd.; Director, Limerick Junction Race Co., Ltd.), Managing Director and Chairman.

BANKERS:
THE NATIONAL BANK, LTD., College Green, Dublin, and Branches.
BROKER:
P. W. TUNNEY, Esq., 11 Anglesea street, Dublin.
SOLICITOR:
WILLIAM P. TRISTON, Esq., 1 Dame street, Dublin.
AUDITORS:
Messrs. CRAIG, GARDNER, and CO., Chartered Accountants, Trinity Chambers, Dame street, Dublin.
SECRETARY AND OFFICES (PRO TEM.):
THOMAS J. FLEMING, Esq., 40 and 41 Dame street, Dublin.

The Company has been formed to acquire and take over as a going concern the extensive property, works, machinery, plant, stock-in-trade, and coal business at present carried on by James Joseph Parkinson, trading under the name of THE NEW IRISH MINING COMPANY, together with the mineral rights and railway powers, with a view to their extension and development on a basis commensurate with the size of the properties; also to acquire such other mines and property as conditions may render desirable from time to time.

During the past ten years the property has been under the control of the Vendor, and a total of 150,000 tons of coal has been produced from one colliery only. No difficulty has been experienced in disposing of all the coal brought to the surface.

Mr. Elder, M.E., M.I.M.E., estimates the total coal contents of the Company's properties at OVER FORTY MILLION TONS OF WORKABLE COAL, and Mr. M. B. Miller, M.I.M.E., reports that the Collieries are capable of producing 650 tons of coal per day—*more than are the present output*—and that, based on this output and the prices and wages ruling, their annual profit would be £39,200.

PROSPECTUSES AND SHARE APPLICATION FORMS CAN BE HAD FROM THE COMPANY'S BANKERS, BROKER, SOLICITOR, OR AUDITORS, AT ABOVE ADDRESSES.

McC.

APPLICATIONS FOR CASH ALLOTMENTS WILL CLOSE on or before SATURDAY, 30th APRIL, and for CONVERSION on WEDNESDAY, 4th MAY.

MELBOURNE HARBOUR TRUST COMMISSIONERS.

STATE OF VICTORIA.
COMMONWEALTH OF AUSTRALIA.

£450,000 5½ PER CENT. MORTGAGE DEBENTURES TO BEARER.
£100 PER CENT.
Interest Payable 1st January and 1st July.
Interest Payable 1st January, 1922.

The Commonwealth Bank of Australia, as the Melbourne Harbour Trust Commissioners, invite applications for the above £100 per cent., payable as follows:—
£10 PER CENT. ON APPLICATION.
£90 PER CENT. 1st JULY, 1921.

Loan authorised by Act No. 2,697 of 1915 of the Victorian State Parliament, and is secured on the tolls, charges, dues, rents, and revenues of the Melbourne Harbour Trust.

The Melbourne Harbour Trust Commissioners are harbour works. Commissioners of Melbourne Harbour, which comprises the construction of wharves, piers docks, etc., the sum of £4,700,000, of which £2,485,000 was paid out of loans and £2,215,000 out of revenue.

The gross and net earnings of the Harbour for the last five years were as follows:—

Year.	Net Revenue.	Revenue Account.	Surplus or Deficiency.
1916	£261,536.	£88,345.	
1917	£263,780.	£94,251.	
1918	£305,286.	£102,050.	
1919	£361,873.	£53,209.	
1920	£410,325.	£76,209.	
Estimated	£575,000	£76,209.	
1921	£365,000.	£50,000.	

The Loan will be repaid in each year was after the deduction of one-fifth due to the Government of Victoria.

The Bonds will be of £10 each, with coupons attached, payable on the 1st January and 1st July at the offices of the Commonwealth Bank of Australia, London, where also the principal will be repaid on the 1st July, 1931.

The Loan of 1 per cent. per annum will be raised to meet Debentures for £450,000 maturing on the 14th July, 1921—the balance being provided out of the sinking fund.

The 4 per cent. Debentures maturing on the 1st July, 1921—the balance to the extent of £450,000 may be exchanged for their debentures (ex the coupon due 1st July, 1921), which will be payable in the prescribed form with the Commonwealth Bank of Australia, 35 to 41 New Broad street, London, E.C., or the Registrar of Debentures at Melbourne.

Debentures to the extent of £450,000 may be converted into the new issue. Any balance will be paid off on the first instalment on its due date.

Applications must be for multiples of £100, and must be accompanied by the amount of the first instalment—applied for.

Allotment No....

APPLICATION FOR MELBOURNE HARBOUR TRUST COMMISSIONERS 5½ PER CENT. DEBENTURES.

I/We hereby apply for £..... of the 5½ per cent. Melbourne Harbour Trust Commission Loan, 1921, according to the Act of 1921, and undertake to accept the same or any less amount that may be allotted to me/us, and to pay for the same in accordance with the terms of the said Prospectus.

I/We enclose herewith the required deposit of £..... on the above-mentioned amount—applied for.

Name.....
Address.....
Date.....

COMPANY NOTICES.

CITY OF DUBLIN STEAM PACKET COMPANY.

NOTICE is given that the Half-yearly Meeting of the Proprietors will be held at the Company's Office, 19 Lower Abbey street, Dublin, on Tuesday, the 3rd day of May next, at one o'clock, for the purpose of declaring a Dividend for the half-year ended 31st March last.

By Order of the Board,
RICHARD JONES,
Secretary.

Dublin, 20th April, 1921.

SUN
INSURANCE OFFICE.
(Founded 1710.)
THE OLDEST INSURANCE OFFICE IN THE WORLD.
FIRE, ACCIDENT, BURGLARY, &c
Dublin Branch—9 COLLEGE GREEN
STUART C. SMITH, Branch Manager.

"IRISH TIMES"
BRANCH OFFICE,
108 ROYAL AVENUE,
BELFAST.
Works—1787, Belfast.

INSURANCE SHARES.

SALES IN LONDON.—Alliance, 101; British General (8s.), 19/10½; Eagle Star, 14½; First National, 25/6; Fire, 14/10½; Law Union & Rock, 6/3, 7½d., 6d., 6/5, 5/9, 6/-; London and General Accident, 6/-; Guarantee, 10½; Guardian, 74; London, 44; Palatine, 3½; Phœnix, 84; Royal Exchange, 305; Scottish Union, 6/-; Sun, 13/6; Union Society of Canton, 3½; Western Alliance, 14/-, 6d., 14/-; World Auxiliary, 15/6, 16/-, 15/9, 15/6.

SALES IN LIVERPOOL.—Alliance, 104; Atlas, 41; Employers' Liability, 44; Guardian, 59½; Law, 5½; North British & Mercantile, 59½; London & Lancashire, 14½; Northern Assurance, 14½, pref., 85½; Norwich Union Fire, 94; Royal Insurance, 18, 17½, 6d.

FINANCIAL PARAGRAPHS.

On the Stock Exchange the Budget has been received without any enthusiasm; indeed, it has met with a certain amount of criticism, more particularly in the direction of the Conversion Loan. It is argued that this commits the country to the payment of a fixed forty years to come. At the same time it is recognised that the position of the Chancellor of the Exchequer was a difficult one. Some dissatisfaction is caused by the fact that nothing has been done with regard to the corporation tax. On the other hand, there is an absence of any fresh taxation. It is generally agreed that the Budget should be a bull factor for investment Stocks, inasmuch as it puts some finality to the position, although while there is again at least a promise of a drastic reduction in expenditure in the near future.

The Wolfhill Collieries, Ltd., prospectus appears again in another column to-day in an abridged form. The attractive points in the proposition we have already fully placed before our readers, and it is only necessary to remind intending investors that the subscription list will close on Saturday next.

Following on the introduction of Sir Eric Geddes' Railway Bill, which will determine the future of the whole railway system in the Central Council of English, Scottish, and Irish Railway Stockholders' Protection Associations, representing some 60,000 shareholders and 220,000 separate holdings, are arranging to hold public meetings throughout the country. In addition to meetings in the centres already selected are Birmingham, Brighton, Bristol, Cardiff, Hull, Leeds, Liverpool, Manchester, Newcastle, Plymouth, Sheffield, Edinburgh, Glasgow, Aberdeen, Dumfries, Dundee, Inverness, Dublin, Belfast, Cork, and Galway.

The provincial certificates in respect of the issue by Lupton, Ltd., of the 600,000 9 per Cum. Pref. Shares of £1 each are now ready for issue in exchange for the allotment letters.

SECRETARY AND OFFICES (PRO TEM.):
THOMAS J. FLEMING, Esq., 40 and 41 Dame street, Dublin.

The Esperanza Development report for the four teen days ended April 21st states—Shaft No. 6—Advanced 58ft., average width of vein 28in., assaying gold 20 ozs., silver 12.85 ozs. North Drift—Advanced 14ft. in mixed ground, assaying gold of 20 ozs., silver, 3.91 ozs.

Advices from Berlin quote the following figures in the series of dividends now being published by the German Press:—Friedrich Krupp A.G., dividend 20 per cent., profit 67,500,000 marks. The capital of the company is to be increased to 180,000,000 marks. Mesdrz. Lucius, Ruetgerswerke, dividend 20 per cent., profit 64,800,000 marks. Capital is to be increased. Gesellschaft für Teerverwertung, dividend 20 per cent., profit 67,500,000 marks. Gesellschaft Anilin und Soda Fabrik, dividend 20 per cent., profit 66,000,000 marks. Stocks were issued. Lanke Hoffmann adjustments in respect of cash marks.

The half-yearly meeting of the City of Dublin Steam Packet Company will be held at the company's office on Tuesday, 10th May, at one o'clock.

SHIPPING REPORTS.

DUBLIN ARRIVALS AND DEPARTURES.

Barometer—29. Wind and Weather—S.E. wind, fresh breeze, fine and clear.

Foreign Arrivals.—Ss. Tullo, of Rotterdam, 347 tons register, Captain Bos, from Rotterdam, with a general cargo, consigned to order; agents, Messrs. Pilgrims, Murphy and Co., Eden quay; discharging at Transit Sheds, Custom House quay, and proceeded to Belfast with part cargo; ss. Avocet, of Cork, 668 tons register, Captain Williams, from Antwerp, with a general cargo, consigned to order; agents, Messrs. Palgrave, Murphy and Co., Eden quay; discharging at Shelter Sheds, North Wall Extension; ss. Tamarac, of Gronsock, 1,175 tons register, Captain Case, from Port Arthur (Texas), with a cargo of oil; agents and consignees, Messrs. The Anglo-American Oil Co., Limited; discharging at Alexandra Wharf, Alexandra Basin.

Coastwise Arrivals.—Ss. Snipeden, from Holyhead, with goods; ss. Cheshire Coast, from Liverpool, with goods; ss. Dan O'Connell, from Liverpool, with scrap iron; ss. Young Dan (motor sch.), from Arklow, with scrap iron.

Coastwise Departures.—Ss. Silvermere, for Holyhead, with goods; ss. Lady Carlow, for Liverpool, with goods; ss. Patricia, for Swansea, with goods; ss. Lady Wimborne, for London, with goods; ss. Dan O'Connell, for Arklow, with goods; ss. Elidir, for Port Dinorwic, light; ss. Mazour, for Barrow, light.

LLOYD'S MAIL NEWS.

ANSELM, from Liverpool, arrived Para 24th.
ARABO, for Liverpool, left Santa Rosa 23rd.
ANDES, from Southampton, left Santa Rosa 23rd.
AMALFOODRA, for London, left Buenos Ayres 24.
ALLEPPO, from Liverpool, arrived Bahia 21st.
ANTILLA, from Liverpool, arrived Bahia 23rd.
ANTILLA, from Liverpool, arrived Barbados 24th.
AVA MARIE, from Liverpool for Trinidad, arrived Hong Kong.
BRANKSOME HALL, for Calcutta, left Mersey 26th.
BERETH CASTLE, left Gravesend 25th.
BERTHA, from Liverpool, arrived Melbourne 23.
BRITANNIC, for Liverpool, left Dar Es Salaam 24th.
CARISBROOK CASTLE, for London, arrived Buenos Ayres 24th.
CITY OF MELBOURNE, from London, arrived Colombo 24th.
CELTIC, from Liverpool; OLD NORTH STATE, from London, and the PORT ALBANY, London for Bristol, arrived Sydney 24th.
CITY OF GLASGOW, for London, left Penarth 22nd.
CITY OF BENARES, for London, left Penarth 22nd.
CAMPANIA, from Liverpool, for Alexandria, left Gibraltar 23rd.
CORDILLERA, for Liverpool, left Avonmouth 26th.
DEVON, for London, left Avonmouth 26th.
ESSEX, from Liverpool, arrived Rosario 24th.
ELMA, from Liverpool for London, arrived Algoa 23rd.
ELYSIA, from Cork, arrived Rosario 24th.
GAIKA, for London, left Table Bay 23rd.
GAMMA, for London, left Table Bay 23rd.
HORORATA, from Australia for Scotland, arrived Suez 24th.
HILDA, from Tyne for Galveston, arrived Newport 24th.
IOVU MARU, from Tyne, arrived Kobe 22nd.
KANDIMIE, Kingsmoor for London, arr. Marseilles 23.
KHYBER, Kingsmoor for London, arrived Penarth 23rd.
KATHLEEN, from Liverpool for Alexandria, left Gibraltar 23rd.
LAMMERMUIR, for Alexandria, left Malta 20th.
LAKE MARIE, from Liverpool, arrived Buenos Ayres 19th.
LAKE MARIE, from Liverpool, arrived Rosario 19th.
LAKE MARIE, from Liverpool, arrived Rosario 24th.
LAKE MARIE, from Liverpool, arrived Rosario 24th.
LAKE MARIE, from Liverpool, arrived Rosario 24

GREENMOUNT, NEWCASTLE, CO. DOWN.
DESIRABLE RESIDENCE, WITH VACANT POSSESSION TO BE SOLD BY PUBLIC AUCTION,
ON THE PREMISES,
On TUESDAY, THE 3RD DAY OF MAY, 1921,
AT THE HOUR OF ONE O'CLOCK,
ON THE INSTRUCTIONS OF THE OWNER,

That desirable Residence known as "GREENMOUNT" (formerly occupied by the late Hon. Mrs. Ward), standing in its own grounds, and situate in Main street, in the Town of Newcastle. The House contains dining-room, drawing-room, morning room, six principal and four other bedrooms, kitchen, range of scullories, cloakroom, pantries, &c.; bathroom (h. and c.), two w.c.'s.

It is fitted throughout with electric light, and is connected with the town water supply. The house is in perfect order both inside and out. The grounds consist of shrubbery and garden in front of house, with adjoining tennis court and lawn, with conservatory; also yard suitable for stables and garage.

The Premises are held under lease for the residue of the term of 99 years, and a sub-lease will be granted purchaser subject to the apportioned rent of £5. This is one of the most desirable residences in Newcastle or district, being within a minute's walk of the Joint Railway Station and the Royal Co. Down Golf Links.

Although situate along the Main street its own grounds give it a desirable privacy.

Proposals for purchase will be received by the undersigned Solicitors up to 3 p.m. on 2nd May, 1921.

For particulars of Title and Conditions of Sale apply to

KING and BOYD, Solicitors, Downpatrick.

JAMES McALEENAN & SON,
AUCTIONEERS, CASTLEWELLAN.

SHORT NOTICE OF SALE HOUSE AND FURNITURE.
"MARYVILLE," 11 ANGLESEA ROAD, BALLSBRIDGE.
WEDNESDAY, MAY 4TH, 1921.

MESSRS. BATTERSBY and CO. are favoured with Instructions from Mrs. McHENRY to SELL BY AUCTION, On the Premises, on the above date, THE HOUSE, known as

"MARYVILLE," No. 11 ANGLESEA ROAD, BALLSBRIDGE.

THE HOUSE, which is semi-detached, is very bright and cheerful, and is in the best position on this favourable road; it overlooks the Jumping Enclosure in the Royal Dublin Society's Showyards. It has the following accommodation; Entrance hall, drawing-room (with folding doors), with porch entrance from the garden, having marble mantelpieces and tiled grates; return room, as sitting-room or bedroom; bathroom, hot and cold supply; separate w.c.; two large bedrooms on first floor and one small bedroom; one large bedroom on top floor and porch entrance to garden; side entrance through bicycle and tool shed, which has concreted floor; servants' w.c.; two coal sheds, also summer house; garden in front and wide garden at rear, and small plot of ground leading down to the river; from the back of the house there is a fine view of Herbert Park; electric light throughout and newly decorated. The Premises are held for ever, subject to £6 10s. 0d. per annum.

THE FURNITURE,
WHICH WILL BE SOLD ON THE PREMISES ON THE SAME DATE,

Comprises as follows: Inlaid Walnut-case Cpriteht Piano, by Folkmann; Antique Mahogany Small Cabinet, with Occasional Chairs; Pair of Antique Mahogany Pric-Dien Chairs; Mahogany Cabinet Sideboard, with Mirror Back; do. Screw Dining Table, do. Chiffonier, Set of six Carved Mahogany Panelback Chairs, in Leather Cloth; Chesterfield Sofa, Gilt Mantel Mirrors, Pictures, Marble Clock, Ornamental China; Chenille and Lace Curtains, Carpets and Stair Carpet; Axminster Rose No. 8 Stove; Brass and Iron Bedsteads and Bedding, Walnut Bedroom Suite, Satin Walnut Duchess Pair, Mahogany Chest of Drawers, Toilet Glasses and Ware, &c.; Kitchen Furniture and Utensils, Spring Mangle, sundry Table Glass and China, also Plated Ware.

ON VIEW MORNING OF SALE, 10 TO 12 O'CLOCK. SALE 12 O'CLOCK. SALE OF HOUSE 1 O'CLOCK. Terms—Cash and Five per cent. Fees.

BATTERSBY & CO., AUCTIONEERS,
39 WESTMORELAND STREET, DUBLIN.

ON VIEW THIS DAY. **SALE THIS (WEDNESDAY) AFTERNOON AT 4.30**
JEWELLERY, DIAMONDS, SILVER, ETC.

IN THE DIVISIONAL AUCTION ROOMS, 8 MERCHANT'S QUAY (Opposite Four Courts), at the hour of 4.30 precisely; This Day (WEDNESDAY), 27th APRIL, HIGHLY ATTRACTIVE and IMPORTANT SALE BY AUCTION, from

KELLY'S GREAT CENTRAL MONEY OFFICE,
48 FLEET STREET,

comprising —A Collection of Gold, Silver, and Filled Case Watches, including Gold Hunting Keyless Watch, by Waterhouse; Wristlet Watches; important Pair of Diamond and Turquoise Cluster Ear-rings, Lustrous Two-Stone Diamond Ring, of considerable size and exceptional quality; Single-Stone and Half-Hoop Diamond Rings; Ebony Bracelet, with 12 Lustrous Brilliants; Fancy Bracelets, Earrings, Pendants, 1,000 OZS. OF ANTIQUE AND MODERN SILVER, including:—Oval 1795; Pierced Cruet, fitted with five Waterford Bottles (Dublin, 1780); Bright, Cut and Engraved Tray, Antique Pierced Coasters, Antique Fish Slice, Salt, on ball and claw feet (Dublin, 1770); Pair of Helmet-shaped Sauce Tureens and Covers, by N. Calderwood (Dublin, 1775); Tea Sets, Ewers, Bowls, Cups, Salver, Dish Rings, Dessert Spoons and Forks; BABY GRAND PIANO, IN ROSEWOOD, Village Organ; Oil Painting (Portrait of Gentleman), with other Valuable Property.

NOTE—The above Property will be on View at Auction Rooms This Day (Wednesday), from 11 o'clock until hour of Sale, 4.30.

THOMAS GARLAND, AUCTIONEER AND VALUER, 8 MERCHANT'S QUAY.

ON VIEW.

MESSRS. BENNETT and SON will SELL BY AUCTION, at their SALEROOMS, 6 UPPER ORMOND QUAY, on THURSDAY, 28th APRIL, 1921, at 12 o'clock noon, an INTERESTING LIBRARY OF BOOKS, THE PROPERTIES OF THE LATE SIR CHARLES CAMERON, C.B., AND THE LATE PROFESSOR BURNSIDE,

INCLUDING:—Fortschritte der Mathematik, 55 vols.; Mathematische Annalen, 43 vols.; Royal Society Catalogue of Scientific Papers, 8 vols.; Cambridge and Dublin Mathematical Journal, Proceedings of London Mathematical Society, Messenger of Mathematics. Large number of Standard Works on Higher Mathematics, in English, French, and German. Books on Travel, Sport, and General Literature.

ALSO AT 2 O'CLOCK P.M.

About 15 Dozen of Wines, including Ports of 1863 and 1834 Vintages; Claret, Château Lafitte, 1886; Château Y'Quem, 1874, etc. Purchasers to pay 5 per cent. Auction Fees.

BENNETT & SON, AUCTIONEERS AND VALUERS, 6 Up. Ormond Quay, Dublin.

SALE TO-DAY,
30 CROSTHWAITE PARK, EAST,
KINGSTOWN.

The Dwellinghouse will be Sold as advertised at 12 o'clock noon.

Particulars of Title can be had at Sale.

The excellent Furniture and Appointments at One o'clock p.m.

First day's Sale of Furniture will include the contents of Dinning-room, Sitting-room, with Glass and China; Kitchen and Pantries; two Bedrooms and Outdoor Effects.

Second Day's Sale, at 12 o'clock noon, beginning with Bedrooms, Drawing-room, Staircase, and Hall following.

WM. MONTGOMERY & SON
Auctioneers,
GAINSBORO' HOUSE,
24 SUFFOLK STREET, DUBLIN.

GALVANISED IRON ROOFING.

230 SHEETS, different lengths (in suitable lots), will be SOLD BY AUCTION, in 65 PRUSSIA STREET, at 10 o'clock, on

TO-MORROW (THURSDAY), APRIL 28.

GANLY, SONS & CO.

STORE CATTLE AUCTION

TO-MORROW (THURSDAY), at 11 o'clock.

N.B.—FARM MARE, 7 years old 16 hands high, will be offered for Sale previous to above.

GANLY, SONS & CO.,
USHER'S QUAY, DUBLIN.

ON VIEW THIS DAY.
THE LEINSTER GALLERIES.
AUCTION TO-MORROW (THURSDAY), at 11 o'c., ANTIQUE AND MODERN FURNITURE, OIL PAINTINGS, CHINA, GLASS, etc.

Being the entire furnishing of a private residence Removed from Storage for Unrestricted Sale.

Comprising:—Floor Derby Tea Service, Worcester, Oriental, and Minton Dessert do. do. Dresden Vases, Figures and Group, and large quantity of useful and decorative China and Glass Ware.

14 Oil Paintings of the Italian and English schools, a number of fine specimens of eighteenth century Mahogany and Walnut Furniture, Bronze Mantel Clock, Coloured Prints and Engravings, 5 Volumes with Plates after Leech, Amber Necklet, Pictures, Frames, Flower Pots, Coal Vases, Knockers, etc.

High-class Modern Furniture, including Walnut mirror-back, Sideboard, Dining Tables, and China Cabinet, Sets of Dining and Drawingroom Chairs, Couches, Easy and Occasional Chairs in solid Walnut and Mahogany; Mahogany Duchess and other Dressing Tables, Toilet Mirrors, Chests of Drawers, Pair mirror-door Wardrobes, Tables, Ware, Single and Double Bedsteads, with Spring and Hair Mattresses, Tapestry and Plush Curtains, Kitchen Furniture and Utensils, UPRIGHT GRAND PIANO, by Erich Brehmann; 10 Axminster, Wilton, and Indian Carpets, Brussels Stair Carpet, Wool Axminster, and Turkey Rugs, Gas Fires and Radiators, etc.

Terms—Cash and 5 per cent. Auction Fees.

R. W. MACKIE & CO.,
AUCTIONEERS.

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66 HADDINGTON ROAD
(WITHIN A FEW DOORS OF DALKEY TRAM)
CONVENIENT RESIDENCE. IMMEDIATE POSSESSION.

Contains 2 bright sittingrooms, with folding doors; 5 bedrooms; etc., Kitchen, close range, pantry, servant's room, w.c. scullery, coal house, garden, back and side entrance; sunny side of road. Held for a term of 58 years, unexpired, subject to the very low rent of £5 5s.

TO BE SOLD BY AUCTION, on WEDNESDAY, the 11th MAY, at
ESTATE SALEROOMS, 4 GRAFTON STREET, At 3.30 p.m.

Conditions of Sale may be had on application to

Messrs. CLIFFORD LLOYD and SON, Solicitors, 55 Kildare street; or to

CORRIGAN & CO.,
Auctioneers,
4 GRAFTON STREET, DUBLIN.
'Phone 2750.

SALE THIS DAY AT 12 O'CLOCK.
23 & 24 EARLSFORT TERRACE,
TO-DAY (WEDNESDAY), 27th APRIL, in continuation, at 12 o'clock sharp.

IMPORTANT AUCTION SALE OF VERY SUPERIOR MODERN FURNITURE OF THE BEST QUALITY, IN NEW, BRIGHT, CLEAN CONDITION, comprising — Chesterfield Couch and Easy Chairs, in Mohair, Saddlebags and Velvet, etc., Brass Fenders, Brasses, and Fire Screens; Velvet and Tapestry Curtains, Sheraton Writing Tables, Pier and Girandole Mirrors, fine Axminster Room and Stair Carpets, Linoleums, Coal Cabinets, Couches and Sets of Chairs in Velvet, Modern Engravings and Coloured Prints, Marble Mantel Clocks, 16 Inlaid Sheraton, American, and Satin Walnut, Mahog., and Inlaid Oak Bedroom Suites; fine Mahog. 4-door Mirrored Wardrobe and Pairs of Mahog. Duchess Pedestal Toilet Tables, Sheraton Mahog., Oak, and Satin Walnut Chests of Drawers; Walnut Corner Wardrobe, costly Toilet Ware, All-Brass Square Tube, Sheraton Oak, Brass, and Brass and Iron, Enamel, Double, Single, and Twin Bedsteads; Spring and Hair Mattresses, Bolsters, Pillows and Feather-downs; Kitchen Range, and Utensils; Cupboards, Table Glass and China, Cake Miner, Gas Cooking Stove, Refrigerator, 6 Cornice Poles, and many other Miscellaneous Items. On view this morning, 10 till 11. Sale to-day (Wednesday), 27th, in continuation, at 11 o'clock sharp. Purchasers to pay 5 per cent. Auction Fees.

JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

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40 PEMBROKE ROAD,
TO-MORROW (THURSDAY), 28th APRIL.

AUCTION SALE OF SUPERIOR, WELL-MADE FURNITURE, etc., IN BRIGHT, CLEAN CONDITION, comprising, briefly:—Brooklyn Upright Piano, ebon. case; Piano Seat, Red Rubl. and Ebon. and Aubusson Wool Ormolu Mounted Cabinets, Antique Mahog. 3-door ditto, Sheraton Slope-front Bureau, Chesterfield Couch and Divan Easy Chairs, Occasional Chairs and Tables, Inlaid Mahog. and Pair of Ebon. and Gilt Mantel Mirrors, fine Axminster Carpet and Girandole Mirrors, Antique Nelson Card Table, Brass Indian Coffee Table, Mahog. 4-door Breakfront Bookcase, Sheraton ditto, Pair of small Mahog. Sideboards, Sets of Mahog. Dining Chairs and Carvers, 5-tier Dinner Waggon and Telescope Dinner Table, good Axminster, Turkey, and Indian Room and Stair Carpets and Rugs, Curtains, Marble Clocks and Ornaments, Ornamental China and Vases, Brass Fenders, Brasses, and Coal Vases; Oil Paintings, 18th century portraits; Water Colours and Prints, Large Tapestry Panel, Mahog. Mirror-door and Gent.'s Wardrobes, Duchess and other Toilet Tables and Chests Drawers, Cheval Glass, Toilet Ware, Presses, Maid's Room Furniture, Brass and Iron Bedsteads, Spring and Hair Mattresses and Bedding, Table Glass and China, Kitchen Dresser, Furniture and Utensils, Refrigerator, Meat Safe, Step Ladder, Child's Chair, etc. On View Morning of Sale, 10 till 12. Sale to-morrow (Thursday), 28th, April, at 12 o'clock. Purchasers to pay 5 per cent. Auction Fees.

JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

ADAM'S SALEROOMS,
19 STEPHEN'S GREEN, NORTH.
MONDAY, 2nd MAY, 1921,
And Following Day, at 12 o'clock,

AUCTION SALE OF SUPERIOR FURNITURE, PIANO, ORGAN, etc., comprising briefly:—Collard Upright Piano, walnut case; Kelly American Organ, 15 stops; very fine Set of 6 Chippendale Dining Chairs and 2 Carvers in Morocco; Diningroom Suites in Saddlebags, Leather, etc.; Drawingroom Suites in Silk Tapestry, Couches and Easy Chairs; Inlaid Sheraton, Mahog., and Walnut Bedroom Suites, Sheraton Mahog. Pedestal and other Writing Tables, Davenport, Antique Sheraton, Nelson, Falling-leaf, and Card Tables; 2 Revolving Bookcases; Gilded China Cabinet, fine Gilded Mantel Pier and Girandole Mirrors, Mantel Clocks, Ornamental Marble Mantel Clocks, Oil Paintings, Water Colours, and oil Coloured Prints, Walnut Mirror-back, Flemish Oak, and Inlaid Mahog. Pedestal Sideboards; Telescope Dinner Tables, Dumb Waiters, and Sets of Chairs; Antique and Stair Carpets and Rugs; lot of Linoleums, Brass Fenders and Brasses, Ornamental and Plate Glass and China, good Plated Wine Hall Stand; Benches, Chairs, and Barometers; American and Walnut and Mahog. Bedroom Suites, Wardrobes, Chests of Drawers, Toilet Tables, Glasses, and Cupboards; Toilet Ware, Brass and Iron Beds, Spring and Hair Mattresses, Blankets and Bedding, House Linen, Wearing Apparel, Trunks and Leather Portmanteaux, Kitchen Dresser and Utensils; Garden and Tool Shed Deal Furniture, Presses and Wardrobes, etc.; Meat Safes; Garden Benches, Chairs, and Tools; Iron Stove; Hose and Reels, Step Ladders, Croquet Set, Perfection Oil Cooking Range, Electric Heater, Child's Go-car and Chairs, etc. On View Friday, 29th April, 10 till 5, and Saturday 10 till 1. Sale Monday, 2nd May, and following day, at 12 o'clock. Purchasers to pay 5 per cent. Auction Fees.

JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

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20 PEMBROKE PARK.
TUESDAY, 3rd MAY, 1921.

AUCTION SALE OF USEFUL MODERN FURNITURE AND CARPETS, SCHIED-MAYER PIANO, ETC., IN PRACTICALLY NEW CONDITION, comprising briefly:—Schiedmayer Upright Piano, iron frame, inlaid ebon. case; Moss Seat, Louis style Chairs, Cabinet, Ebon. Inlaid Ormolu Mounted China Cabinet, Louis and Inlaid Mahog. Overmantels, Chesterfield Couch in Tapestry, Inlaid Mahog. Dressingroom Suite, Inlaid Occasional Chairs and Tables, Axminster Room and Stair Carpets, Black Fleece Rugs, Brass Fenders, Fire Screens and Brasses, Inlaid Mahog. Copper and other Coal Vases, Tapestry and Lace Curtains, Oil Paintings, Water Colours, and Prints; Queen Anne style 8-day Mirror Back Sideboard, Walnut Telescope Dinner Table and 3-tier Dumb Waiter, Mahog. Diningroom Suite in Morocco in 4ft. Lowery Sideboard, Easy Chairs; Inlaid Mahog. Slope Front Secretaire Bookcase, Grandfather Mahog., Hall, and Marble Mantel Clocks; Flemish Oak Hall Chairs and Table, 2-door Bookcase, Ornamental Vases, Dinner, Dessert, and Tea Services, Dentille Table Cover, Fine Inlaid Sheraton Mahog. and American and Satin Walnut Bedroom Suites, Sheraton Mahog. and Modern Spring Mattresses; Stretcher Beds, Wardrobes and Presses, Inlaid Sheraton Chest of Drawers, Costly Toilet Ware, Maid's Room Furniture, Brass and Iron Bedsteads, Spring and Hair Mattresses and Bedding, Dresser, Furniture, and Utensils; Step Ladder, Lawn Mower, Garden Iron Roller, Wheelbarrow, Benches, Chairs, and Tools; Timber, Frame, Iron and Wire Netting, etc. On view Monday, 2nd May, 10 till 5. Sale Tuesday, 3rd, at 12 o'clock. Purchasers to pay 5 per cent. Auction Fees.

JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

(CONTINUED FROM PAGE 2.)

CATTLE, LIVE STOCK.

AN All-Black Kerry Springing Cow, a very promising milker; for sale; also several heavy in-calf Black COWS for Sale, at Dromleague, Dunmore. D
COWS for Sale a few good rich milkers; also a few choice Heifer Calf, from two to five months old.—Glenaveer Park, Kingstown. Apply to steward. D
FOR Sale, several Bull Calves, 3 weeks to 3 months old.—Tuner House, Dundrum. G
GOAT—For Sale, pure Toggenburg, fortnight kidded, good milker; also her Yearling Goat.—Thorngate, Knocklerton, Delgany.
REGISTERED British Friesian Bulls, from dropped to twelve months old, for Sale; best breeding in Britain; all on 42 years' Clause of pure imported Dam; country place, to bonds and take entire charge of three calves; unique, and needlework connection; home but a reasonable premium need apply; only one maid kept.—P 1815, Gowanus, this office. E

DOGS.

AIREDALES—Male Puppies for Sale, splendid pedigree, eight weeks.—Simpson, Traynor's Garage, Clonsk Place, Dublin.
FOR Sale, a handsome Cocker Spaniel Dog.—At Hyde Park, Monkstown.
FOR Sale, Wirehaired Fox Terriers, 3 months old, of both parents pedigreed; Males 30/-, Females 35/-. H. KING, Otter.
MAGNIFICENT young Irish Terrier, also trained two splendid young Irish Terriers, males, great watch; pedigree, &c., each.—Elder Villa, Monkstown, Phibsborough.
YOUNG Great Dane Dog, pedigree, price £15; soon Dublin.—D 941, this office.

TUITIONS AND SCHOLASTIC.

ALL Professional and University Prelims, Oral and Correspondence Success lists free.—McGUIRE'S COLLEGE, Sackville st., Dublin. W
A NEW Irish Serial Story, "Sybil's Adventure," by George A. Birmingham, appears exclusively in the "Weekly Irish Times." New readers can begin to-day. Price twopence, at all newsagents.
CLASSES in Commercial and Professional Preliminary Examinations.—W. 58, George Brealey, 9 Molesworth st., Dublin.
DRAWING Competitions are popular with Irish students; see the "Weekly Irish Times"; students' Page on Sale to-day, price twopence.
EXPERIENCED Governess (Protestant), owns engagement immediately; English subjects, French, music, drawing, needlework, good teacher; can housekeeper.—P 1738, Irishman, this office.
ELOCUTION, Artistic Reading Aloud, Recitation, Public Oratory, Gesture, Stage Preparation.—Professor Porter, Bachelor of Arts, 192 Great Brunswick st., Dublin.
FOXROCK Private School, Foxrock—Term starting Tuesday, 3rd May; references as to efficiency.—Miss Green.
FRENCH Taught in Miss Mecredith's Addie Lachenal conversation, Grinds, etc.—Modern Languages School, 22 Ely Place.
LATIN, Greek, Logic, English, Grinds by Clergyman, M.A., moderate.—32 Kenilworth road.
SHORTHAND, Typewriting Taught by Miss Mecredith's Private Classes (Gillespie's), 100 Lower Mount st.
SHORTHAND, Typewriting Taught half usual time; private Tuition.—Murphy, 10 Appian Way. 12 14
STAMMERING and Defective Utterance of all kinds speedily Cured. Professor Burke, Bachelor of Arts, M.D., Brunswick st., Dublin. 4
UNIVERSITY Correspondence Tuition Guild, set as Tutors, passes in January.—D 924, this office.

GOVERNESSES AND TUTORS WANTED.

AGENT FOR GOVERNESSES AND SCHOOLS.—Advise Parents and Managers. Introduces arranged. T
A Protestant Nurse Required, Lady Cook, Nurse-maid, Housemaid, Waitress, Lady Cooks, Nurse-boy, Kitchen-maid, Parlourmaid, Housekeeper, Matron, Head Cook, Head Waitress, Maid's Room Furniture, Brass and Iron Bedsteads, Spring and Hair Mattresses and Bedding, Table Glass and China, Kitchen Dresser, Furniture and Utensils, Refrigerator, Meat Safe, Step Ladder, Child's Chair, etc. On View Morning of Sale, 10 till 12. Sale to-morrow (Thursday), 28th, April, at 12 o'clock. Purchasers to pay 5 per cent. Auction Fees.
GOVERNESS Wanted, Protestant; good accomplishments; must be fond of children; age about 30; must get aged 10; state salary.—Z 1798, Governess, this office.
GOVERNESS Wanted, Protestant; good accomplishments; must be fond of children; age about 30; must get aged 10; state salary.—Z 1798, Governess, this office.
MASONIC Female Orphan School.—Wanted, and Augmentation of Music and Singing, to prepare pupils for the Examinations of Trinity College, London; also to take charge of Boarders; good Salary and Allowance for Laundry; duties to commence 1st June; Candidates must be Protestants.—Apply, with testimonials, to the Secretary, 1 Molesworth street, Dublin.
NURSERY Governess required for two boys, aged 4 and 6; must be able to country born.—Z 1859, Governess, this office.
TUTOR, to teach boy aged 12, Algebra and help home work; Protestant; salary, except Saturday, in Dundrum.—Apply, stating qualifications, to R. T. Wilson, Dundrum.
TUTOR required to grind student in Latin and Mathematics for Matriculation; 2 hours daily, evenings preferred; state terms.—Apply, with full particulars, to Box 1, Kenny's, 2 Westmoreland street.
WANTED, Certificated Teacher for the Protestant Girls' School, Ballinasloe; duties to commence 1st May.—Apply, with copies of testimonials, to R. T. Wilson, Dundrum.
WANTED, Nursery Governess or good Nurse, for two children, 3 and 5 years; must be fond of children; state salary required.—Mrs. Dowse, Ballyfermot, Lucan.
WANTED, two Resident Male Certificated Teachers for Model Boys' Industrial School, Salary £150 to £200 per annum, with board, lodging, and washing.—Application, stating age, with full particulars as to qualifications, and testimonials to be sent to the Manager, Model Industrial School, Upper Buckingham street, Dublin. 13
WANTED, Resident Governess, to teach boy, 7, and girl, 5; good salary.—Miss Pauley, Ballyfermot, Lucan.

COUNTY OF TYRONE
TOWN OF STRABANE.
DESIRABLE FREEHOLD RESIDENCE FOR SALE,
WITH FIELD OF LAND ATTACHED, WITH IMMEDIATE VACANT POSSESSION.

THE undersigned have received instructions from the Trustee of the Will of Mr. John Reilly, late of Strabane, County Tyrone, J.P., Deceased, to receive tenders up to the 2nd day of May, 1921, for the purchase of that desirable Residence, gardens, and land attached, known as the Bank House, Bowling Green, Strabane, with vacant possession, hitherto in the occupation of James Toner, Esquire, Clerk of the Crown and Peace for the County Tyrone.

The Dwellinghouse, which is a substantial three-storeyed, slated building, fronting the Bowling Green, contains on the ground floor large entrance hall, with fine staircase; diningroom, morning room, smokeroom, and a large room, formerly used as the bank. On the first floor large drawingroom, three bedrooms, and dressing room, bathroom (hot and cold); w.c. Second floor contains three bedrooms, bathroom (hot and cold) and w.c. There are also two servants' rooms and lavatory, with separate staircase. The kitchen, scullery, etc., are on the ground floor, and in addition the house contains ample storing accommodation.

The yard, which is well enclosed, contains suitable out-offices, including stabling, byre, conchhouse, etc. Attached to the House are two splendid gardens, tennis court, and conservatory, with a large field, containing about three acres statute measure in rear.

The whole property is in thorough external and internal repair, and in first-class decorative order, and forms a most attractive residence in the best part of the town of Strabane.

The property is held for ever, and will be sold as regards the dwellinghouse and gardens subject to £3.5, being the proportionate part of the annual head rent payable thereout in conjunction with other buildings adjoining the property, and as regards the field to the yearly rent of £10 per annum.

For further particulars, abstract of title, and Conditions of Sale, apply to

WILSON and SIMMS, Solicitors, Strabane.
18th April, 1921.

BORRIS, CO. CARLOW.
HIGHLY IMPORTANT SALE OF A MOST VALUABLE AND VERY OLD ESTABLISHED
HOTEL AND SEVEN-DAY LICENSED PREMISES,
WITH LAND ATTACHED, KNOWN AS FLOOD'S HOTEL, BORRIS.

SUBSCRIBERS have been favoured with instructions from Mrs. Flood to SELL BY PUBLIC AUCTION on the premises on MONDAY, MAY, 1921, at One o'clock (new time), her interest in the very old established Hotel and seven-day Licensed Premises, together with 6a. 2r. 34p., I.P.M., prime land, all held under lease from Right Hon. Henry Kavanagh, at the yearly rent of £27 10/0. These premises are well and favourably known, and for a great number of years, and very large and high-class grocery and provision, wine, and spirit, timber, iron and hardware, grain, and manure trade has been carried on, the hotel and posting establishment has enjoyed an extensive high-class patronage, and a most lucrative retail draperies business has been carried on. The business premises are very commodious and splendidly appointed. The hotel is equipped for a high-class and extensive patronage. The sanitary arrangements are perfect, and include a splendid water supply and bathrooms, W.C., etc.

The yard accommodation is up-to-date and very extensive, including stabling for 15 horses, large coach-house, and loft, accommodation for 40 tons stone-built and slated, and in perfect repair. Moses Dunne, of Waterford, have a pig scale on the premises, for which they pay £15 per annum, and hold a weekly market, which adds largely to the business receipts. The Master and Assistant Barrack Sergeant, Borris, have also offices on each Tuesday, in respect of which they pay a yearly rent of £12. The Anglo-American Oil Company have a depot in the yard, for which they pay £10 yearly, and there is also a sheep-dipping station, which is largely patronised. The monthly sheep and cattle fairs held at Borris are very favourably known, the sheep fairs from June to October being particularly large, tens of thousands of sheep changing hands at each fair, hotel accommodation being taxed to the utmost.

Within 100 yards of the G.S. and W. Railway Station, splendidly equipped to carry on a very extensive business in all branches, with the minimum expense, situate in a locality the most thickly populated, and prosperous in the country, free from mines, in magnificent repair, offer a rare opportunity to an enterprising business man, and the Auctioneers with confidence invite inspection.

For further particulars and conditions of sale apply to

JOHN FOLEY, Solicitor, Bagnalstown.

MICHAEL DONOHOE & SONS,
AUCTIONEERS, CORDSBRIDGE.

MR. HOLDEN'S AUCTION.
WEDNESDAY, 11TH MAY, 1921.

VALUABLE SUBURBAN SPIRIT GROCERY, "SOULLY'S," CRUMLIN,

TOGETHER WITH FIVE COTTAGES AND ABOUT ONE ACRE LAND.

Lease 55 years from June, 1899, at £11.

To be Sold by direction of the Owner, Mr. John Soulry, who has decided to concentrate his attention on his City concerns.

The Licensed Premises contain roomy shop, fitted for the General Licensed Grocery and Provision Trade; bottling stores, also stable, coach-house, etc. The dwelling accommodation is ample. There is a very nice private garden, well stocked with fruit trees, and a large greenhouse, in good condition.

The Five Cottages adjoin the licensed Premises. They are let to weekly tenants, and produce a rental of £52 10/- per annum, which rent has been increased from pre-war figures.

This Property is situated in the centre of the Village of Crumlin. The trading, which is extensive and profitable, should be capable of further expansion under a resident proprietor. The land at rear has been worked as a market garden, and as such yields a very good profit from the sale of produce.

The attention of anyone requiring a Suburban Licensed House, easily worked, and having a very desirable residence, is directed to this Sale. After allowing for the tenants' rents (which could be substantially increased), the net outgoings for rent, licence duty, and taxes, amount to about three shillings per week.

Conditions of Sale from

CHAS. J. MURRAY, LL.D., Solicitor, 30 Parliament street.

Further particulars, Orders to View, from THE AUCTIONEER.

CONVENIENTLY-SITUATED DWELLINGHOUSE,
3 WALTER TERRACE,
RICHMOND ROAD.

Lease for 74 years from 1872, subject to £5 per annum.

This is a two-storey House, containing 2 sittingrooms, 3 bedrooms, servant's room, bathroom (hot supply), kitchen, with close range and scullery through. Very large garden at rear, and small one in front. Let for a term of three years from 1st February, 1919, at £40 per annum, including rates and taxes. When this tenancy expires, next January, the premises should yield considerably more rent.

ATTRACTIVE, COMPACT, WELL-BUILT HOUSE,
19 MAY STREET, DRUMCONDRA.

Lease for 850 years from 1st May, 1904, at £8 per annum.

This is a semi-detached, newly-built, red-brick House, with a small garden in front and gravelled entrance. It contains sittingroom (marble mantelpiece and front and side windows), 2 bedrooms, bathroom (hot supply), tiled kitchen, scullery, etc. Yard at rear, with usual out-offices and side entrance. Let to a monthly tenant at £3 15/, or per annum £44 8/-, including all rates and taxes.

Conditions of Sale of above two lots from

R. H. BEAUCHAMP and ORR, Solicitors, Fodder place.

COMPACT RECENTLY-BUILT RESIDENCE,
13 ENNISKERRY ROAD,
PHIBSBORO'.

Lease 249 years from 1898, at £4 per annum.

This is an attractive Two-storey Red Brick House, containing sittingroom, 3 bedrooms, kitchen with close range, scullery, etc.; small garden at rear, with usual out-offices. There is a nice plot in front. Let to a monthly tenant, under very old tenancy, at £2 10/-, now raised to £5 0/7.

Conditions of Sale from

V. and W. DUNN, Solicitors, 69 Middle Abbey street.

EXTENSIVE STABLING AND YARD,
15 & 16 NEWMARKET STREET
(OFF COOMBE).
FREE OF RENT AND RATES FOR EVER.

The property consists of a range of Eight Stables, Car Shed, Store, and Yard, and is very conveniently situated. Some of the stables are let to weekly tenants, and produce 14/- weekly; while one stable, car shed, and store are vacant.

Vacant possession will be given.

Conditions of Sale from

RYAN and O'BRIEN, Solicitors, 33 Stephen's Green, N.

DESIRABLE SEMI-DETACHED RESIDENCE,
27 OVOCA ROAD, S.C.R.

Lease 139 years from 1875 at £4 8/9 per annum.

This is a Two-storey, Dash-fronted House, situated at the corner of Carlisle street. It contains 2 sittingrooms, 3 bedrooms, bathroom (with hot supply), kitchen, pantry, excellent garden in front, with usual out-offices and back entrance; also small garden in front. Gas throughout. Let to a monthly tenant at £50.

Conditions of Sale from

JOHN M. CULLEN, Solicitor, Bachelor's Walk.

Further particulars of all the foregoing Properties can be had from

W. J. HOLDEN,
AUCTIONEER, 2 SAINT ANDREW STREET.

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500 STORE CATTLE,
AT 50 PRUSSIA STREET, DUBLIN,
On TO-MORROW (THURSDAY),
At 12 o'clock.

GAVIN LOW, LTD.
OLD CONNAUGHT, BRAY.

LETTING OF LANDS FOR GRAZING, AND
SALE OF SHORN EWE AND LAMBS.

WE have received instructions to LET BY AUCTION, on the Lands, on an EARLY DATE, 400 Acres of above Pasture, in lots of from 2 to 20 Acres, for Grazing of Cattle and Sheep, up to 1st November, 1921.

AND IMMEDIATELY AFTER,
TO SELL BY AUCTION,
106 very good White-faced Ewes, with their Lambs.
12 Hogs.
1 Ram.
Terms at Sale.

GAVIN LOW, LTD.,
50 PRUSSIA STREET, DUBLIN.

TO BE SOLD,
GENTLEMAN'S RESIDENCE,
With or Without Land,
Two miles from the City, and adjacent to Railway Station.

Apply

GAVIN LOW, LTD.,
50 PRUSSIA STREET, DUBLIN.

GENTLEMAN'S RESIDENCE FOR SALE.

GENTLEMAN'S up-to-date Residence for Sale at Blackrock, Co. Dublin, with 21 acres of land, good gardens, greenhouse, and vinery, all in perfect order. Fifty years unexpired Lease, subject to £51 10/- head rent.

For further particulars, apply to

GAVIN LOW, LTD.,
50 PRUSSIA STREET, DUBLIN.

TUITIONS CONTINUED

WANTED immediately, a Modern Language Mistress for Victoria High School, Londonderry; for temporary engagement; to commence from September; salary by arrangement. Apply The Head Mistress, 2 Victoria Road, Londonderry. R.C. for quiet country place, to teach and take entire charge of three children; music and needlework essential; home but a reasonable premium need apply; only one maid kept.—P 1815, Governess, this office. E

STABLING AND GRAZING.

GRAZING, Mount Kelly, Rathfarnham, Dublin.—Horses, 6/- per week; Cattle, Sheep, moderate charges. D
SUITABLE Grazing required immediately for about 12 Cattle; must be convenient to City.—D 901, this office. D
WANTED, Raisleigh district, Stable suitable for motor.—D 761, this office. D

BUSINESS SALE AND WANTED.

NEWSAGENT, Stationer, and Fancy Warehouse, large house and garden; long lease; immediate possession; cheap to Or. Derry. Further particulars "Z 1839, Derry Journal, Derry.
TO be Sold, High Class Grocer; Premises, Dublin; and Fancy Hardware Business, with comfortable residence, in a prosperous town, near Dublin; doing about £200 per week, all liquor trade; can be easily doubled.—Z 1615, Business," this office.

HOUSES AND LANDS FOR SALE.

AUCTION of Cottages, 5, 6, 6a. 7, 8, and 8a Camden Row, Leeson street, three minutes from Stephen's, six low on Friday, 29th April. Full particulars, as to time and conditions of Sale, apply Auctioneer, 79 Talbot st.
AUCTION of Cottages, 79 Talbot st., will include the following:—1 Queen's square, Great Brunswick st.; 1 and 2 Claremont terrace, Main st., Dundrum; 1 Cottage Villas, Stable lane, Main st., Dundrum; 1 Cottage, Main st., Dundrum. Sale, Friday, 29th April, at 2 o'clock. Purchasers to pay 5 per cent. Auction Fees. Apply Auctioneer, 79 Talbot st.
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